To the Honorable Chairman of the Board of Supervisors of the County of Milwaukee

We have completed a comparison of compensation for Milwaukee County's Executive, County Board, department heads and other top managers with other appropriate jurisdictions. The goal of our review was to obtain a general understanding of how Milwaukee County's salaries for these positions compare to others.

We selected jurisdictions for comparison from the Midwest area of the country whose populations approximated that of Milwaukee County. We also included some local jurisdictions for comparison such as the City of Milwaukee and the State of Wisconsin. For additional comparative purposes, we obtained the results of compensation surveys performed by two professional organizations.

Generally, we found Milwaukee County salaries are comparable to other governments. When compared to the City of Milwaukee, salaries are very similar. A number of positions, however, are well above or below other jurisdictions. If these differences raise concerns for the County Board, additional review using outside expertise may be warranted.

Please refer this report to the Committee on Finance and Audit.

Jerome J. Heer Director of Audits

JJH/cah

#### Attachment

cc: Milwaukee County Board of Supervisors
Janine P. Geske, County Executive
Terry Kocourek, Acting Director, Department of Administration
Rob Henken, Director of Research, County Board Staff
Lauri J. Henning, Chief Committee Clerk, County Board Staff
Milwaukee County Department Heads

### Salary Survey of Selected Top Managers and Elected Officials

### **April 2002**

### **Committee on Finance and Audit**

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## **Salary Survey of Selected Top Managers and Elected Officials**

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### **Summary**

Milwaukee County employs approximately 6,350 people. Most managers and elected officials are included in an Executive Compensation Plan (ECP). As of March 2002, there were 243 employees and 32 elected officials in the ECP. Total annual compensation for these 275 positions is approximately \$21.5 million.

As part of our ongoing review of management structures we have conducted a comparison of compensation for Milwaukee County's Executive, County Board, Department Heads and other top managers with other appropriate jurisdictions. Our goal was to obtain a general sense of how Milwaukee County's salary structure compares to others.

Overall, we requested compensation data from 17 jurisdictions, 14 of which responded with all or partial data. Jurisdictions included in our survey included Midwest municipalities with populations similar to Milwaukee County, as well as local jurisdictions, such as the City of Milwaukee, Waukesha County, Milwaukee Public Schools and the State of Wisconsin. For additional comparative purposes, we obtained the results of compensation surveys performed by two professional organizations. A quick review of surveys of comparable salaries for top managers in the private sector indicated that many non-government salaries would be too high given the public's expectations regarding compensation for its government employees.

Salary surveys of this nature can make for interesting general comparisons between different organizations. However, it must be stressed that they do not take into account numerous and significant factors that may limit the ability to make meaningful direct comparisons between organizations.

#### Actual Salaries vs. Salary Ranges

Frequently, managers and executives are compensated at a salary level within a specific range. Placement within a range may depend on a variety of factors, including educational qualifications, relevant job experience and years of service in a particular position. While we have provided both pieces of information when available, we believe salary ranges for like positions provide a much more meaningful comparison than actual salaries, since individuals occupying the positions may be at different stages of their careers.

#### **Survey Highlights**

We examined comparable salary data for elected officials and their respective staff, as well as 20 top managers in Milwaukee County government. Highlights of survey data obtained include the following.

- County Executive We asked respondents to give us salary and other compensation information for their top executive officer (county executive, mayor, governor, or chief executive officer). Using the high end of the salary ranges for purposes of comparison, the average highend salary for the 13 respondents was \$147,605. Milwaukee County, with a fixed salary of \$128,820, ranked tenth among the 14 jurisdictions (including Milwaukee County).
  - Of the 14 jurisdictions, five executives were appointed and nine were elected. On average, appointed executives made 28.3 % more in salary than their elected counterparts.
- County Board Supervisors There were 14 respondents with an average high-end salary of \$50,176. Milwaukee County, with a salary of \$52,227 ranked eighth among the 15 jurisdictions, at 104.1% of the average. The five respondents listing their legislators as working full-time had an average high-end salary of \$62,867. Milwaukee County, with a salary of \$52,227 ranked fourth among the six jurisdictions, at 83.1% of the average.

We also examined comparable salary data for 20 top managers in Milwaukee County government. Details are presented as **Exhibit 5**.

#### **Aggregate Salary Comparison**

As previously noted, the positions included in this survey were selected to provide a general sense of Milwaukee County's overall salary structure. One comparison we performed was to total the salaries for each of the 27 Milwaukee County positions included in the survey, producing an 'aggregate salary' for Milwaukee County. This was compared to the aggregate salary derived from totaling the average salaries obtained from the survey respondents for each of the 27 positions, providing a 'survey composite' aggregate salary for comparative purposes. Using this methodology, Milwaukee County's aggregate salary is 3.1% higher than the survey composite for the 27 positions. The data also shows that Milwaukee County's high-end salary was higher than the average of the responding jurisdictions for 16 of 27 positions, while lower for 11 positions.

#### **City of Milwaukee Comparison**

We believe that the City of Milwaukee is the jurisdiction most comparable to Milwaukee County based on population, budget, job market, housing costs, taxes, benefits, quality of life and the labor market. The comparability of the two governments is generally reflected in the salaries of its elected officials and managers. Of the 27 County positions included in our survey, the City has 22 similar positions. Comparison of the salaries at the high end of the respective positions' ranges shows that

City salaries are higher for 18 of 22 positions. The aggregate of high-end salaries for all 22 positions shows the County's compensation is 6% lower than the City's.

#### Other Employment/Compensation Benefits

Salary is only one of the many factors that need to be considered when comparing total compensation between jurisdictions. We obtained general information on several other major categories of benefits, including the following.

- Health Insurance Similar to Milwaukee County, many respondents provide more than one health care option from which to choose. For single employees, all respondents offered health care options with monthly premiums less than Milwaukee County's \$80 per month. Ten offered plans with no employee premiums. Similar results were noted with the premiums for family health plans. Only three respondents did not offer a plan with a premium less than Milwaukee County's \$100 per month. Nine respondents offered family plans with no monthly premiums.
- Retirement Benefits Milwaukee County's pension plan is generally comparable to those responding to our survey. There are, however, three plan features that are more favorable for Milwaukee County employees than for employees of survey respondents. The first item is the ability to retire at a relatively young age under the 'Rule of 75,' which provides for retirement without penalty when the combination of age and years of service equals 75.

The second item is the provision which provides for payment of health insurance premiums for retirees. This retirement benefit is not offered for employees hired since 1994.

The third item is the back DROP (Deferred Retirement Option Program) that provides Milwaukee County employees the option of taking, upon retirement, a partial lump sum payment along with a reduced continuing monthly pension payment. None of the other ten jurisdictions from which we obtained pension benefit information provided this option for general employees. The back DROP provision is no longer offered to Milwaukee County employees hired on or after March 15, 2002.

• **Vacation Allowances** - Annual vacation leave for Milwaukee County employees is comparable to other jurisdictions in our survey up through the first ten years of employment. However, the benefit is relatively greater for those with longer years of service.

#### **Recent County Board Actions**

One County Board action taken in March 2002 had an impact on management compensation. As part of its efforts to address 2002 fiscal concerns, the Board eliminated 2002 step increments for employees in the Executive Compensation Plan, as well as optional, performance-based 'bonus' percentage increases for ECP employees at the top steps in their pay grades. Step increments in the ECP pay grades generally correspond to about 4.3%, while bonus increases are limited to a maximum of 4% and are one-time payments (not included in employees' base wages).

#### Conclusions

Fundamentally, the issue of management compensation in Milwaukee County has become entangled with questions concerning the level of trust and confidence individual managers engender in elected officials and the public. It is beyond the scope of this review to resolve these matters of trust but there is a need to recognize the concern and take steps to address it.

Given that some managers in our survey fall below comparable salaries in other jurisdictions, it would not be appropriate to use the data in this report as support for across-the-board cuts or freezes. A selective, position-by-position review would be more appropriate.

A recommendation is made to obtain outside expertise to provide additional, in-depth analysis of those administrative salaries with which the County Board may have specific concerns.

### **Background**

An adopted County Board Resolution (File No. 02-79) directed the Department of Audit to conduct a review of the organizational structure of those County departments that will be most affected by the large number of County retirements in 2002 and/or those departments that merit such a review for other reasons deemed appropriate by the Department of Audit. The purpose of the review is to provide recommendations on ways in which the County might realize long term fiscal savings through departmental reorganizations or managerial restructuring. The County Board Chairman subsequently asked the Department of Audit to include as part of that review a comparison of compensation for Milwaukee County's Executive, County Board, Department Heads and other top managers with other appropriate jurisdictions. To provide a timely response to that particular point, we have completed this salary survey and issued it under separate cover.

Milwaukee County employs approximately 6,350 people. Most managers and elected officials are included in an Executive Compensation Plan (ECP). As of March 2002, there were 243 employees and 32 elected officials in the ECP. Total annual compensation for these 275 positions is approximately \$21.5 million, an average of \$78,182.

### **Section 1: Salary Survey**

As part of our ongoing review of management structures, we have conducted a comparison of compensation for Milwaukee County's Executive, County Board, Department Heads and other top managers with other appropriate jurisdictions. Our goal was to obtain a general sense of how Milwaukee County's salary structure compares to others.

#### **How Jurisdictions Were Selected**

Our starting point for selecting jurisdictions for comparison included those in the Midwest area of the country whose populations approximated that of Milwaukee County. We expanded these general criteria to include some local jurisdictions, such as the City of Milwaukee, Waukesha County, Milwaukee Public Schools and the State of Wisconsin.

We requested compensation data from 17 jurisdictions, 14 of which responded with all or partial information.

Overall, we requested compensation data from 17 jurisdictions, 14 of which responded with all or partial data. Positions selected for review included most department heads and others in charge of large divisions within some of the larger departments, such as the Department of Administration and the Department of Public Works. Also, due to public concern over salaries for legislators and staff in the County Executive's office, we extended our survey to include the County Executive, the County Board of Supervisors, and key staff positions for both the executive and legislative branches.

#### **Actual Salaries vs. Salary Ranges**

Frequently, managers and executives are compensated at a salary level within a specific range. Placement within a range may depend on a variety of factors, including educational qualifications, relevant job experience and years of service in a particular position. While we have provided both pieces of information when available, we believe salary ranges for like

positions provide a much more meaningful comparison than actual salaries, since individuals occupying the positions may be at different stages of their careers. The following scenario provides a simple illustration of how the use of actual salary levels at a given moment could skew the results of a salary comparison.

Assume a salary survey is conducted on January 1, 2002. The Director of Finance in jurisdiction **A** has been employed by jurisdiction **A** for 28 years and is currently paid \$125,000 annually, the maximum salary within the range offered for the position. On January 2, the Director of Finance for jurisdiction **A** retires and is replaced with a new hire. The new Director of Finance begins at a salary of \$104,000 annually, the minimum salary within the range offered for the position. As clearly demonstrated by this one-day swing of \$21,000 annually, a comparison of actual salaries can be heavily influenced by the circumstances of the individuals holding the positions, as opposed to providing a comparison of the relative compensation levels of the two positions.

#### **Use of Other Survey Results**

For additional comparison purposes, we obtained the results of compensation surveys performed by two professional organizations, the International City/County Management Association (ICMA) and the International Personnel Management Association (IPMA). Each of these organizations performed salary surveys in 2000 and summarized its results. By using federal Bureau of Labor Statistics information, we adjusted these results to provide a more accurate basis for comparison with our 2002 salary information. These organizations summarize their survey responses by region as well as nationally. Our initial intent was to use the regional data for comparison purposes. However, for many positions there were few, if any, responses regionally, so we used national survey results for comparison purposes.

We also obtained the results of compensation surveys performed by two professional organizations.

A quick review of surveys of comparable salaries for top managers in the private sector indicated that many non-government salaries would be too high given the public's expectations regarding compensation for its government employees. For example, for the position of chief legal counsel, a company that accumulates data on a wide variety of positions in the private sector lists a salary range of \$179,590 to \$282,543, with a mid-point of \$216,416. In comparison, Milwaukee County's Corporation Counsel has a maximum salary of \$127,153.

In another example, a major salary guide for financial staff lists a salary range of \$127,760 to \$195,707 for a director of finance. In comparison, Milwaukee County's Fiscal and Budget Director's maximum is \$114,471. Therefore, we limited our survey to government entities.

Limited survey responses for the Zoo Director and Airport Director positions resulted in using alternative compensation information.

In a small number of instances, limited survey responses for specific positions indicated a need to find alternative compensation information. For example, there were only two respondents with zoos, so we obtained survey information on the Zoo Director position from the American Zoo and Aquarium Society from 2000, which we indexed to 2002 using Bureau of Labor statistics information. Similarly, for the Airport Director position we obtained a survey conducted by the American Association of Airport Executives. Again, the results were indexed for comparability with 2002 salaries.

It should be noted that several Milwaukee County managers have recently retired and their positions have not yet been permanently filled, so for our comparisons we used the salary for the person last filling the position at the time of their departure.

Salary surveys do not take into account numerous and significant factors that may limit meaningful direct comparisons between organizations.

#### **Limitations on Comparability of Survey Results**

Salary surveys of this nature can make for interesting general comparisons between different organizations. However, it must

be stressed that they do not take into account numerous and significant factors that may limit the ability to make meaningful direct comparisons between organizations. Thus, the results of this survey should be used as a starting point for further analysis if the data is to be used in making any decisions concerning adjustments to Milwaukee County salaries. Some of the factors that need to be considered in making meaningful comparisons between salaries of Milwaukee County officials and other organizations are:

Several factors need to be considered in making salary comparisons.

- How closely do the duties and responsibilities of the other jurisdictions' positions align themselves with the Milwaukee County position?
- How many employees does the position have direct managerial control and responsibility over?
- How do the jurisdictions' benefit packages (vacations, pensions, insurance, etc.) compare? Salaries are only one, albeit major, component of a total compensation package.
- How do the economic conditions (cost of living, job market, state and local taxes, etc.) of the surveyed jurisdictions match up to Milwaukee County?
- How do quality of life factors affect the market prices for top officials?

Reliability of data gathered in a survey is always a consideration.

Another factor that needs to be considered when making comparisons is the reliability of the data received. We tried to control this factor through our discussions with other jurisdictions and requesting additional clarification if the information seemed questionable. However, for the most part we have accepted the data supplied by those jurisdictions surveyed, similar to the practices of other groups performing surveys.

Finally, when making comparisons, it is important to note there must be a measure of internal equity within an organization's compensation structure. For example, specific job duties and responsibilities may vary considerably among major Milwaukee County department heads. However, Executive Compensation

Plan (ECP) pay grades have been established to maintain a measure of equity based on similar levels and breadth of responsibility.

For example, the County's Director of Parks, Recreation and Culture is compensated within the same pay grade as the Director of Human Services. While their job duties and descriptions vary considerably, they have similar levels of Both positions are cabinet-level appointments responsibility. within the executive branch of government. The Director of Human Services is responsible for programs delivered by approximately 1,900 staff and services totaling hundreds of millions of dollars. One division (Behavioral Health), accounting for half of the staff, is administered by a manager in the same pay grade as the Director. The Parks Director is responsible for 800 staff as well as hundreds of millions of dollars in assets and programming. Similarly, division heads within these with lesser breadth of responsibility, departments, compensated at a lower pay grade in relation to the department heads, but in similar fashion to one another, and on a par with positions with similar levels of responsibility in other County operations.

#### **Demographics of Survey Participants**

As noted above, our initial intent was to select counties in the Midwest that were close in population to Milwaukee County. We also wanted to include nearby jurisdictions that could be considered the market for top governmental management positions. We also attempted to obtain data from selected cities to provide additional respondents and perspective. **Table 1** displays the survey participants.

Table 1
Demographics of Sampled Jurisdictions

	<u>Population</u>	Total <u>Budget</u>	No. of Employees
Du Page County (Wheaton, IL)	904,161	\$497,604,128	3,275
Franklin County (Columbus, OH)	1,068,978	\$1,000,000,000	7,000
Hamilton County (Cincinnati, OH)	845,303	\$1,870,000,000	6,253
Hennepin County (Minneapolis, MN)	1,082,560	\$1,573,567,747	11,304
Macomb County (Mt. Clemens, MI)	788,149	\$345,435,063	2,763
Marion County (Indianapolis, IN)	860,454	\$766,430,333	6,509
Oakland County (Pontiac, MI)	1,194,156	\$527,371,639	4,997
St. Louis County (St. Louis, MO)	1,016,315	\$300,100,000	4,920
Waukesha County (Waukesha, WI)	363,571	\$190,568,317	1,349
Wayne County (Detroit, MI)	2,061,162	\$2,800,000,000	6,000
City of Detroit, MI	940,714	\$3,382,788,633	19,349
City of Milwaukee, WI	593,508	\$1,029,361,724	8,701
State of Wisconsin	5,363,675	\$48,868,063,300	67,988
Milwaukee Public Schools	593,508	\$1,026,517,755	11,910
Milwaukee County	940,164	\$1,064,190,319	6,351

Note: The following jurisdictions chose not to provide requested information: Cook County (Chicago, IL),

City of Chicago, IL, and Cuyahoga County (Cleveland, OH).

Source: Department of Audit.

The following sections break out our survey results into three categories: positions within the Office of the County Executive, legislative positions, and top managers. **Exhibits 2--5** show summary results and details for each of the surveyed positions.

### **Section 2: Salary Analysis for the Office of County Executive**

**Table 2** summarizes the survey results for our review of positions within the County Executive's office.

# Table 2 Office of County Executive/Chief Executive Officer Ranking of Salaries with Respondents

	Chief Executive Officer		Chief of <u>Staff</u>		Administ Assist	
	<u>Salary</u>	Rank	Salar	y Ran	k Salary	Rank
Du Page County (Wheaton, IL)	\$228,175*	1	\$195,305	1	\$56,504	8
Franklin County (Columbus, OH)	\$175,453*	3	NCD		\$47,656	11
Hamilton County (Cincinnati, OH)	\$174,404*	4	NCD		\$50,731	10
Hennepin County (Minneapolis, MN)	\$165,000*	6	NCD		NCD	
Macomb County (Mt. Clemens, MI)	NCD		NCD		NCD	
Marion County (Indianapolis, IN)	\$95,000	12	\$98,567	9	\$72,177	5
Oakland County (Pontiac, MI)	\$157,270	7	\$127,165	4	\$62,544	6
St. Louis County (St. Louis, MO)	\$89,500	13	\$106,991	8	\$61,033	7
Waukesha County (Waukesha, WI)	\$77,448	14	\$73,306	11	\$41,835	13
Wayne County (Detroit, MI)	\$166,840	5	\$165,664	2	\$80,812	2
City of Detroit, MI	\$176,176	2	\$140,000	3	\$78,200	3
City of Milwaukee, WI	\$140,482	9	\$120,362	5	\$77,003	4
State of Wisconsin	\$122,400	11	\$95,921	10	\$44,500	12
Milwaukee Public Schools	\$150,723*	8	\$118,480	6	\$56,013	9
Milwaukee County	\$128,820	10	\$114,471	7	\$103,819	1

NCD = No Comparable Data

Source: Department of Audit.

The County Executive's salary ranked tenth among the 14 jurisdictions.

### County Executive (\$128,820--salary fixed, with no range)

We asked respondents to give us salary and other compensation information for their top executive officer (county executive, mayor, governor, or chief executive officer). There were 13 respondents to our survey questions for this position. Using the high end of the salary ranges for purposes of comparison, the average high-end salary for the 13 respondents was \$147,605. Milwaukee County, with a fixed salary of \$128,820, ranked tenth among the 14 jurisdictions (including Milwaukee County).

<sup>\*</sup> These chief executive officers are appointed. All others are elected.

Similarly, the salary for the Milwaukee County position was lower than the ICMA survey average of \$133,812 (96.3% of the average).

Of the 14 jurisdictions, five executives were appointed and nine were elected. On average, appointed executives made 28.3% more in salary than their elected counterparts (\$178,751 vs. \$128,139). The five appointed top executive officers ranked in the top eight in salaries.

The value of additional benefits top executives receive is also a consideration.

These numbers do not reflect the value of other compensation that some top executives receive. For example, the mayor and many top administrators for the city of Detroit, Michigan receive either the use of a car or up to \$675/month in lieu of a car added to their salary. The Detroit mayor and the Governor of Wisconsin also receive free housing. The Superintendent for the Milwaukee Public Schools receives a leased car, plus \$16,400 annually for retirement purposes above the standard pension contribution provided other employees. [The footnotes in **Exhibit 5** detail the additional compensation that surveyed positions receive. Later in this report we show examples of the employment benefits that some of the surveyed jurisdictions provide to their employees.]

#### County Executive's Chief of Staff (\$88,054--\$114,471)

There were 10 jurisdictions responding for this position, with an average high-end salary of \$124,176. Milwaukee County, at \$114,471, ranked seventh among the 11 jurisdictions, with a high-end salary at 92.2% of the average.

While currently unoccupied, the actual salary of the last individual in this position at Milwaukee County was \$114,471.

For additional comparative purposes, IPMA survey results showed an average of \$127,743. However, this figure is inconclusive since it reflects only one response.

The salary of the Milwaukee County Executive's Administrative Assistant position was higher than any of the 12 survey respondents.

## County Executive's Administrative Assistant (\$79,860-\$103,819)

There were 12 respondents for this position, with an average high-end salary of \$60,751. Milwaukee County's high-end salary of \$103,819 ranked first out of 13 jurisdictions, at 170.9% of the average.

This comparison may demonstrate how the duties and responsibilities of a similar job title may be materially different among the respondents. The working title for this job in Milwaukee County is actually Deputy Chief of Staff. The most recent incumbent in this position was an administrative secretary for the former County Executive prior to 1992, when he was the County Board Chairman. Since attaining the new position in 1992, performance of duties beyond general office management may explain some of the variance with comparable positions.

### **Section 3: Salary Analysis of Legislative Branch**

**Table 3** provides information on the number of legislators and whether or not the position is considered to be full-time or part-time. To help provide additional perspective from the survey participants, **Table 3** also shows the ratio of legislators to population, sequenced by those jurisdictions having the highest degree of representation (lowest number of persons being represented per legislator). The Senate and the Assembly for the State of Wisconsin are listed separately to provide consistency for comparison with other jurisdictions.

Table 3
Data on Ratio of Legislators to Population

	No. of <u>Legislators</u>	<u>Population</u>	Ratio of Legislators to Population	Full or Part <u>Time</u>
Waukesha County (Waukesha, WI)	35	363,571	1:10,388	Part
Marion County (Indianapolis, IN)	29	860,454	1:29,671	Part
Macomb County (Mt. Clemens, MI)	25	788,149	1:31,526	Part
City of Milwaukee, WI	17	593,508	1:34,912	Full
Du Page County (Wheaton, IL)	25	904,161	1:36,166	Part
Milwaukee County	25	940,164	1:37,607	Full
Oakland County (Pontiac, MI)	25	1,194,156	1:47,766	Full
State of Wisconsin – Assembly	99	5,363,675	1:54,178	Full
Milwaukee Public Schools	9	593,508	1:65,945	Part
City of Detroit, MI	9	940,714	1:104,524	Full
Wayne County (Detroit, MI)	15	2,061,162	1:137,411	Part
St. Louis County (St. Louis, MO)	7	1,016,315	1:154,188	Part
Hennepin County (Minneapolis, MN)	7	1,082,560	1:154,651	Full
State of Wisconsin – Senate	33	5,363,675	1:162,536	Full
Hamilton County (Cincinnati, OH)	3	845,303	1:281,768	Part
Franklin County (Columbus, OH)	3	1,068,978	1:356,326	Part
		·	•	

Source: Department of Audit.

Milwaukee County's per capita representation is similar to the City of Milwaukee's.

As **Table 3** shows, Milwaukee County's per capita representation of one supervisor for every 37,607 persons is similar to the City of Milwaukee's. When compared to other legislative per capita expenses, Milwaukee County ranks third (see **Table 4**).

Table 4
Legislative Per Capita Cost

	No. of Legislators	Legislative <u>Salaries</u>	<u>Population</u>	Legislative Per Capita <u>Cost</u>	Full or Part <u>Time</u>
Du Page County (Wheaton, IL)	25	\$2,156,482	904,161	\$2.39	Part
City of Milwaukee, WI	17	\$1,058,127	593,508	\$1.78	Full
Milwaukee County	25	\$1,326,408	940,164	\$1.41	Full
Macomb County (Mt. Clemens, MI)	25	\$797,826	788,149	\$1.01	Part
Waukesha County (Waukesha, WI)	) 35	\$29,836	363,571	\$0.93	Part
State of Wisconsin – Assembly	99	\$4,334,834	5,363,675	\$0.82	Full
City of Detroit, MI	9	\$650,496	940,714	\$0.78	Full
Oakland County (Pontiac, MI)	25	\$686,760	1,194,156	\$0.60	Full
Hennepin County (Minneapolis, MN	۷) 7	\$490,896	1,082,560	\$0.53	Full
Wayne County (Detroit, MI)	15	\$934,304	2,061,162	\$0.49	Part
Marion County (Indianapolis, IN)	29	\$330,344	860,454	\$0.40	Part
Milwaukee Public Schools	9	\$144,968	593,508	\$0.27	Part
State of Wisconsin – Senate	33	\$1,415,456	5,363,675	\$0.27	Full
Hamilton County (Cincinnati, OH)	3	\$152,400	845,303	\$0.27	Part
Franklin County (Columbus, OH)	3	\$161,850	1,068,978	\$0.23	Part
St. Louis County (St. Louis, MO)	7	\$75,000	1,016,315	\$0.09	Part

Source: Department of Audit.

Note: Jurisdictions listed in order of legislative per capita cost, highest to lowest.

**Table 5** summarizes the survey data on salaries of the County Board Chairman, and the County Board Supervisors. It shows that the salaries of these positions rank in the middle of the survey participants. It also indicates that half (seven) of the respondents do not pay their legislators any additional compensation for their role as board chairs.

Table 5
County Board Chairman and Supervisors
Ranking of Salaries with Respondents

	Legislative Chairman		Legislator	
	<u>Salary</u>	<u>Rank</u>	Salary	Rank
Du Page County (Wheaton, IL)	\$92,386	1	\$86,004	1
Franklin County (Columbus, OH)	\$80,925*	4	\$80,925	4
Hamilton County (Cincinnati, OH)	\$76,200*	6	\$76,200	5
Hennepin County (Minneapolis, MN)	\$81,816*	3	\$81,816	2
Macomb County (Mt. Clemens, MI)	\$66,042	9	\$30,491	10
Marion County (Indianapolis, IN)	\$12,197*	15	\$12,197	14
Oakland County (Pontiac, MI)	\$28,615*	12	\$28,615	11
St. Louis County (St. Louis, MO)	\$15,625	14	\$12,500	13
Waukesha County (Waukesha, WI)	\$48,139	10	\$8,554	15
Wayne County (Detroit, MI)	\$78,736	5	\$66,736	7
City of Detroit, MI	\$85,456	2	\$81,312	3
City of Milwaukee, WI	\$74,217	7	\$74,217	6
State of Wisconsin	\$44,233* <sup>(1)</sup>	11	\$44,233 <sup>(1)</sup>	9
Milwaukee Public Schools	\$18,667*	13	\$18,667	12
Milwaukee County	\$72,960	8	\$52,227	8

NCD = No Comparable Data

- \* Jurisdictions reporting that their legislators receive the same salaries as the chairman of their legislative bodies. The House Speaker for the Wisconsin legislature receives an additional \$25 per month, but for discussion purposes in this context is considered to receive the same salary as other legislators.
- (1) Also receives \$88 per diem payment for each day of business, for expenses. The rate is \$44 if temporary residence in Dane County is not established.

Source: Department of Audit.

## County Board Chairman (\$72,960-salary fixed, with no range)

The salary of the County Board Chairman position ranked eighth among 15 jurisdictions.

As **Table 5** shows, the County Board Chairman position ranked eighth among the 15 jurisdictions. Milwaukee County's salary of \$72,960 is 127.2% of the average high-end salary for board chairs of the 14 respondents (\$57,375). Milwaukee County's salary ranked fourth among the seven jurisdictions with full-time chairs (Waukesha County has a part-time board with a full-time chair). Milwaukee County's salary of \$72,960 is at 120.8% of the average high-end salary for the six respondents.

## County Board Supervisors (\$52,227--salary fixed, with no range)

Among the six jurisdictions listing their legislators as working full-time, Milwaukee County ranked fourth.

There were 14 respondents with an average high-end salary of \$50,176. Milwaukee County, with a salary of \$52,227 ranked eighth among the 15 jurisdictions, at 104.1% of the average. The five respondents listing their legislators as working full-time had an average high-end salary of \$62,039. Milwaukee County, with a salary of \$52,227 ranked fourth among the six jurisdictions, at 84.2% of the average.

**Table 6** summarizes the survey data on the salaries of legislative support staff.

Table 6
Legislative Support Staff
Ranking of Salaries with Respondents

	Legislative Cha Administrative Salary		Legislati <u>Chief of S</u> <u>Salary</u>		Legislat <u>Research</u> k <u>Salary</u>	
Du Page County (Wheaton, IL)	\$56,504	3	NCD		NCD	
Franklin County (Columbus, OH)	NCD		NCD		NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD		NCD	
Hennepin County (Minneapolis, MN)	NCD		NCD		NCD	
Macomb County (Mt. Clemens, MI)	\$42,360	6	NCD		NCD	
Marion County (Indianapolis, IN)	NCD		NCD		\$45,000	7
Oakland County (Pontiac, MI)	\$53,168	5	\$104,845	5	NCD	
St. Louis County (St. Louis, MO)	NCD		NCD		\$55,355	6
Waukesha County (Waukesha, WI)	\$41,835	8	NCD		\$73,306 <sup>(1)</sup>	5
Wayne County (Detroit, MI)	\$55,102	4	\$123,560	2	NCD	
City of Detroit, MI	\$84,200	1	\$144,207	1	\$144,207	1
City of Milwaukee, WI	\$63,588	2	\$105,940 <sup>(2)</sup>	4	\$82,090	4
State of Wisconsin	NCD		\$121,020	3	\$123,451	2
Milwaukee Public Schools	NCD		NCD		NCD	
Milwaukee County	\$42,044	7	\$103,819	6	\$103,819	3

NCD = No Comparable Data

#### Note:

- (1) The head of the Legislative Research unit performs the function of legislative chief of staff.
- (2) This is the salary for the City Clerk, which performs similar duties as the legislative chief of staff.

Source: Department of Audit survey.

## County Board Chairman's Administrative Assistant (\$36,422--\$42,044)

There were only seven respondents for this position. Milwaukee County's salary range ranked seventh among the eight jurisdictions in this comparison, at 74.1% of the high-end average of \$56,680. When compared with only those three respondents with full-time legislators, the high-end salary of the Milwaukee County position was at 62.7% of the average (\$66,985).

The incumbent in the Milwaukee County position is currently paid an annual salary of \$42,044.

#### **County Board Chief of Staff (\$79,860--\$103,819)**

Only five jurisdictions responded to our survey indicating that they had a legislative chief of staff, with an average high-end salary of \$119,914. Milwaukee County, with a high-end salary of \$103,819 ranked sixth, at 86.6% of the average. When compared with only those four respondents with full-time legislators, the high-end salary of the Milwaukee County position was at 87.2% of the average (\$119,003).

The most recent incumbent in this position at Milwaukee County was paid an annual salary of \$87,846.

#### Head of County Board Research Staff (\$79,860--\$103,819)

There were six respondents for this position, with an average high-end salary of \$87,235. Milwaukee County, with a high-end salary of \$103,819 ranked third of the seven jurisdictions, at 119% of the average. When compared with only those three respondents with full-time legislators, the high-end salary of the Milwaukee County position was at 89.1% of the average (\$116,583).

The County Board's Chief of Staff salary was 87% of the average for comparable positions serving full-time legislators.

For additional comparative purposes, the average salary for three respondents to the IPMA survey was \$95,268.

The incumbent in this position at Milwaukee County is currently paid an annual salary of \$91,839.

### **Section 4: Salary Analysis of Top Managers**

We examined comparable salary data for 20 top managers in Milwaukee County government. The results are summarized below and presented in greater detail in **Exhibit 5**.

## Department of Administration (DOA) Director (\$97,810--\$127,153)

The Milwaukee
County salary for the
Director of
Administration
position was slightly
higher then our
survey average but
well below the ICMA
average.

There were eight respondents for this position, with an average high-end salary of \$122,884. Milwaukee County's high-end salary of \$127,153 ranked fourth out of nine jurisdictions, at 103.5% of the average. For additional comparative purposes, ICMA survey results of four respondents showed an average of \$135,725, putting Milwaukee County below that average. The most recent incumbent in the Milwaukee County position was paid an annual salary of \$127,153.

Six jurisdictions reported they had no position of DOA director. Of those six jurisdictions, four have appointed chief executive officers. Of the remaining two, one had no chief executive (a Board is responsible for county administration) and the other was the lone jurisdiction that had an elected county executive, but no Director of Administration.

#### **DOA Fiscal & Budget Director (\$88,054--\$114,471)**

There were 12 respondents for this position, with a high-end average salary of \$111,166. This placed Milwaukee County's high-end salary of \$114,471 seventh out of 13 jurisdictions, at 103% of the average. For additional comparative purposes, the ICMA survey that included 12 responses reported an average of \$131,979. The IPMA survey results were significantly lower, reporting an average of \$91,252 for six respondents.

The incumbent in this Milwaukee County position is currently paid an annual salary of \$114,471.

The salary of the Milwaukee County Controller position was about 92% of the survey average.

#### DOA Controller (\$70,075--\$91,097)

There were 12 respondents for this position, with an average high-end salary of \$99,139. Milwaukee County's high-end salary, at \$91,097 ranked seventh among the 13 jurisdictions, at 91.9% of the average. For additional comparative purposes, IPMA survey results reported seven respondents averaging \$98,794.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$91,097.

#### **DOA Purchasing Director (\$61,941--\$80,523)**

There were 14 respondents for this position, with an average high-end salary of \$91,939. Milwaukee County ranked 12th among the 15 jurisdictions, with a high-end salary of \$80,523, or 87.6% of the average. For additional comparative purposes, nine ICMA respondents averaged \$97,658, and six IPMA survey respondents averaged \$85,056, putting Milwaukee County under both of these averages.

The most recent incumbent in the Milwaukee County position was paid an annual salary of \$80,523.

## DOA Information Management Services Division (IMSD) Manager (\$88,054--\$114,471)

There were 13 respondents for this position, with an average high-end salary of \$124,175. This placed Milwaukee County, with a high-end salary of \$114,471, eighth among the 14 jurisdictions, at 92.2% of the average. For additional comparative purposes, 12 ICMA survey respondents averaged \$135,561, and four IPMA respondents averaged \$112,634.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$114,471.

Results for the Information Services Division Manager show Milwaukee County's salary at about 92% of the survey average.

#### **Director of Audits (\$88,054--\$114,471)**

There were ten respondents for this position, with an average high-end salary of \$103,964. This placed Milwaukee County, with a high-end salary of \$114,471 fourth among the 11 jurisdictions, at 110.1% of the average. For additional comparative purposes, IPMA survey results showed four responses with an average of \$98,727.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$108,967.

#### **Corporation Counsel (\$97,810--\$127,153)**

There were 11 respondents for this position, with an average high-end salary of \$119,616. Milwaukee County, with a high-end salary of \$127,153 ranked fourth among the 12 jurisdictions, at 106.3% of the average salary. For additional comparative purposes, IPMA survey results for five respondents showed an average of \$126,907

The most recent incumbent in the Milwaukee County position was paid an annual salary of \$127,153.

It was noted that the two Ohio counties participating in the survey relied upon their prosecuting attorneys to provide legal counsel for civil matters.

#### Department of Human Services Director (\$97,810--127,153)

There were nine respondents for this position, with an average high-end salary of \$123,283. This placed Milwaukee County, with a high-end salary of \$127,153 fourth among the ten jurisdictions, at 103.1% of the average. For additional comparative purposes, eight respondents to the ICMA survey averaged \$122,412, and IPMA survey results showed one respondent with a salary of \$88,134.

The County's Corporation Counsel position ranked fourth among 12 jurisdictions. The most recent incumbent at the Milwaukee County position was paid an annual salary of \$121,040.

## Department of Public Works (DPW) Director (\$97,810--\$127,153)

There were 14 respondents for this position, with an average high-end salary of \$119,590. Milwaukee County, with a high-end salary of \$127,153 ranked fifth among the 15 jurisdictions, at 106.3% of the average. For additional comparative purposes, eight ICMA survey respondents averaged \$118,851, and three IPMA respondents averaged \$116,780.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$124,709.

#### **DPW Fleet Maintenance Director (\$61,941--\$80,523)**

There were ten respondents for this position, with an average high-end salary of \$96,789. Milwaukee County, with a high-end salary of \$80,523 ranked 11th, or last among the 11 jurisdictions, at 83.2% of the average.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$80,523.

## DPW Architecture & Engineering Director (\$79,860--\$103,819)

There were ten respondents for this position, with an average high-end salary of \$111,404. This placed Milwaukee County eighth among the 11 jurisdictions, at 93.2% of the average. For additional comparative purposes, four respondents to the ICMA survey averaged \$105,806, and five IPMA survey respondents averaged \$97,899.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$98,828.

The County's Fleet Maintenance Director position ranked last among the 11 jurisdictions.

## Department of Parks, Recreation & Culture Director (\$97,810--\$127,153)

There were nine respondents for this position, with an average high-end salary of \$104,926. Milwaukee County, with a high-end salary of \$127,153 ranked second among the ten jurisdictions, at 121.2% of the average.

For additional comparative purposes, six respondents to the ICMA survey averaged \$112,978, and four IPMA survey respondents averaged \$108,517. We also obtained the results of a 1995 survey performed by the National Recreation and Park Association. Using Bureau of Labor Statistics to equate the survey results to current salaries, we computed the average salary for the 17 respondents to be \$117,739. These other surveys had higher salary averages than those obtained from our survey, though still less than the salary for the Milwaukee County position. We believe that one reason for this higher salary is the priority that Milwaukee County historically has placed on its park system. This commitment and the corresponding resources result in assignment of this position to the County Executive's cabinet.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$127,153.

## Department of Human Resources Director (\$97,810--\$127,153)

There were 14 respondents for this position, with an average high-end salary of \$112,411. Milwaukee County, with a high-end salary of \$127,153 ranked fourth among the 15 jurisdictions, at 113.1%. For additional comparative purposes, eleven respondents to the ICMA survey averaged \$123,004, and eight respondents to the IPMA survey averaged \$100,678.

The most recent incumbent in the Milwaukee County position was paid an annual salary of \$127,153.

Salary for the position of Human Resources Director ranked second of 15 jurisdictions, at 113% of the survey average.

## Department of Intergovernmental Relations Director (\$88,054--\$114,471)

There were seven respondents for this position, with an average high-end salary of \$83,884. Milwaukee County, with a high-end salary of \$114,471 ranked second among the eight jurisdictions, at 136.5% of the average salary.

Milwaukee County has historically placed a high priority on intergovernmental relationships. In particular, the effort to maximize State and Federal funding for County services has been a significant concern. This position classification also reflects the grouping of similar functions into the same ECP pay grade. For example, the Director of Intergovernmental Relations is placed in the same grade as the Director of Labor Relations and the Director of Audits.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$108,967.

#### Airport Director (\$88,054--\$114,471)

There were six respondents for this position, with an average high-end salary of \$121,975. Milwaukee County, with a high-end salary of \$114,471 ranked third among the seven jurisdictions, at 93.9% of the average.

For additional comparative purposes, four respondents to the IPMA survey averaged \$132,562. We also obtained the results of a salary survey of members of the American Association of Airport Executives. Its Airport management salary survey showed that directors of airports the size of General Mitchell International Airport had average salaries of \$136,774.

The incumbent in the Milwaukee County position is currently paid \$114,471.

#### Zoo Director (\$88,054--\$114,471)

The City of Detroit was the lone respondent for this position among our survey jurisdictions, with a high-end salary of \$140,000. This is well above the Milwaukee County high-end salary of \$114,471. The IPMA survey also provided little for comparative purposes, noting one respondent with a salary of \$108,455.

We obtained the results of a nationwide compensation survey of American Zoo and Aquarium Association member institutions.

For additional comparative information, we obtained the results of a nationwide compensation survey of American Zoo and Aquarium Association (AZA) members. While the AZA survey contained considerable salary data, it did not provide information specifically limited to zoos of Milwaukee County's attendance and budget size. It did, however, provide the following information that can be used for general comparisons.

- \$89,944 Average salary for 78 respondents from zoos only, regardless of size. Salaries in this group ranged from \$28,447 to \$250,080.
- \$105,182 -- Average salary for all 116 survey participants (includes both zoos and aquariums).
- \$163,565 Average salary for zoos and aquariums with attendance over one million. Milwaukee County Zoo attendance in 2001 was 1.25 million.
- \$173,754 Average salary for zoos and aquariums with budgets over \$15 million. The 2002 Adopted Budget for the Milwaukee County Zoo is \$18.5 million.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$112,269.

#### Sheriff (\$97,810--\$127,153)

There were 12 respondents for this position, with an average high-end salary of \$105,590. Milwaukee County, with a high-end salary of \$127,153 ranked third among the 13 jurisdictions, at 120.4% of the average. For additional comparative purposes, 11 respondents to the ICMA survey averaged \$127,663, and four respondents to the IPMA survey averaged \$92,883.

The most recent incumbent in the Milwaukee County position was paid an annual salary of \$117,373.

#### House of Correction Superintendent (\$88,054--\$114,471)

There were eight respondents for this position, with an average high-end salary of \$97,322. Milwaukee County, with a high-end salary of \$114,471 ranked third among the nine jurisdictions, at 117.6% of the average.

The incumbent in the Milwaukee County position is currently paid an annual salary of \$105,665.

#### Department of Labor Relations Director (\$88,054--\$114,471)

There were nine respondents for this position, with an average high-end salary of \$102,414. Milwaukee County, with a high-end salary of \$114,471 ranked second among the ten jurisdictions, at 111.8% of the average. For additional comparative purposes, five respondents to the IPMA survey averaged \$79,502

The most recent incumbent in the Milwaukee County position was paid an annual salary of \$114,471.

#### **Aggregate Salary Comparison**

As previously noted, the positions included in this survey were selected to provide a general sense of Milwaukee County's overall salary structure. One final comparison we performed was to total the high-end salaries for each of the 27 Milwaukee County positions included in the survey, producing an 'aggregate salary' for Milwaukee County. This was compared to the aggregate salary derived from totaling the average high-end salaries obtained from the survey respondents for each of the 27 positions, providing a 'survey composite' aggregate salary for comparative purposes.

**Exhibit 2** shows that, using this methodology, Milwaukee County's aggregate salary is about 3.1% higher than the survey

Of ten jurisdictions, the County's Labor Relations Director ranked second, at about 112% of the average survey salary. Milwaukee County's high-end salary was higher than the average of the responding jurisdictions for 16 of 27 positions, while lower for 11 positions.

The aggregate of high-end salaries for 22 comparable positions shows that the County's compensation is 6% lower than the City of Milwaukee's.

composite for the 27 positions. The data also shows that Milwaukee County's high-end salary was higher than the average of the responding jurisdictions for 16 of 27 positions, while lower for 11 positions.

#### City of Milwaukee Comparison

We believe that the City of Milwaukee is the jurisdiction most comparable to Milwaukee County based on population, budget, job market, housing costs, taxes, benefits, quality of life and the labor market.

As shown in **Table 7**, the comparability of the two governments is generally reflected in the salaries of its elected officials and managers. Of the 27 County positions included in our survey, the City has 22 similar positions. Comparison of the salaries at the high end of the respective positions' ranges shows that City salaries are higher for 18 of 22 positions. The aggregate of highend salaries for all 22 positions shows the County's compensation is 6% lower than the City's.

While there are several positions with significant differences, the overall pattern shows a level of similarity that can most likely be explained by differences in job duties. The pattern does not indicate a fundamentally different approach to dealing with levels of compensation.

Table 7
Salary Comparison with City of Milwaukee Positions

	•	arison of <u>Salary Range</u> <u>City</u>		arison of <u>it Salaries</u> <u>City</u>
County Executive/Mayor	\$128,820	\$140,482	\$128,850	\$124,291
CEO's Chief of Staff	114,471	120,362	114,471	103,284
CEO's Administrative Asst.	103,819	77,003	103,819	77,003
Legislature's Chairperson	72,960	74,217	72,960	69,807
Chairperson's Admin. Asst.	42,044	63,588	42,044	54,570
Legislator	52,227	74,217	52,227	61,770
Legislature's Chief of Staff	103,819	105,940	87,846	105,940
Legislature's Research Staff Head	103,819	82,090	91,839	82,090
Dept. of Administration Director	127,153	128,292	127,153	124,291
DOA-Fiscal & Budget Director	114,471	120,362	114,471	103,284
DOA-Controller/Top Accountant	91,097	120,362	91,097	120,362
Purchasing Director	80,523	105,940	80,523	78,023
Information Technology Director	114,471	120,362	114,471	103,284
Audit Director	114,471	99,401	108,967	99,401
Corporation Counsel/Top Attorney	127,153	136,741	127,153	124,291
Human/Social Services Director	127,153	NCD	121,040	NCD
Public Works/Transportation Director	127,153	136,741	124,709	124,291
Fleet Maintenance Director	80,523	112,921	80,523	99,906
Architecture/Engineering Director	103,819	128,292	98,828	94,485
Parks/Recreation Director	127,153	NCD	127,153	NCD
Human Resources Director	127,153	128,292	127,153	124,291
Intergov't. Relations Dir./Chief Lobbyist	114,471	120,362	108,967	100,174
Airport Director	114,471	NCD	114,471	NCD
Zoo Director	114,471	NCD	112,269	NCD
Sheriff/Top Law Enforcement Officer	127,153	128,292	117,373	124,290
House of Correction Director/Top Jailer	114,471	NCD	105,665	NCD
Labor Relations Director/Top Negotiator	114,471	99,401	114,471	93,491

NCD = No Comparable Data

Source: Department of Audit salary survey.

### **Section 5: Other Employment Benefits**

As noted earlier, salary is only one of the many factors that need to be considered when comparing total compensation between jurisdictions. Some of the other employment benefits that may be offered to staff include the following:

- Health Insurance
- Retirement Benefits
- Vacation
- Sick Leave
- Deferred Compensation
- Dental Insurance
- Holidays
- Life Insurance
- Disability Payments/Insurance (short and long-term)
- Automobile Allowance (for high-level positions)
- Housing Allowance (for high-level positions)
- Pre-tax Allowances (Medical, Child Care, Others)
- Tuition Reimbursement

This section will provide some information on four of these benefits: health insurance, retirement benefits, sick leave and vacation allowances.

#### **Health Insurance**

Comparing health care benefits between jurisdictions can be difficult given the wide variety of plans offered and associated limits on deductibles. Therefore, we did not attempt to compare specific plans with Milwaukee County's offerings.

We compared the monthly employee contributions required by each jurisdiction.

Instead, we compared the monthly employee contributions required by each jurisdiction to Milwaukee County. The results are summarized on **Exhibit 6**. Similar to Milwaukee County, many respondents provide more than one health care option from which to choose. For single employees, all respondents offered health care options with monthly premiums less than Milwaukee County's \$80 per month. Ten offered plans with no

employee premiums. Only three respondents offered other plans with a monthly premium of more than \$80.

Similar results were noted with the premiums for family health plans. Only three respondents did not offer a plan with a premium less than Milwaukee County's \$100 per month. Nine respondents offered family plans with no monthly premiums.

#### **Retirement Benefits**

Milwaukee County's pension plan is generally comparable to those responding to our survey. There are, however, three plan features that are more favorable for Milwaukee County employees than for employees of survey respondents. The first item is the ability to retire at a relatively young age under the 'Rule of 75,' which provides for retirement without penalty when the combination of age and years of service equals 75.

The second item is the provision, for employees hired prior to 1994, which provides for payment of health insurance premiums for retirees. This retirement benefit is not offered for employees hired since 1994.

The third item is the back DROP (Deferred Retirement Option Program) that provides Milwaukee County employees the option of taking, upon retirement, a partial lump sum payment along with a reduced continuing monthly pension payment. None of the other ten jurisdictions from which we obtained pension benefit information provided this option for general employees. The only other plan we found was for police and fire employees of the City of Detroit. The back DROP provision is no longer offered to Milwaukee County employees hired on or after March 15, 2002. (See **Exhibit 7**.)

#### **Vacation Allowances**

Annual vacation leave for Milwaukee County employees is comparable to other jurisdictions in our survey up through the

Milwaukee County's pension plan is generally comparable to ten other jurisdictions, with three notable exceptions. Two of the three exceptions have been discontinued.

first ten years of employment. However, the benefit is relatively greater for those with longer years of service. (See **Exhibit 8**.)

#### **Sick Leave**

The amount of sick leave earned by Milwaukee County employees (about 12 days per year) is comparable to other jurisdictions. Unlike other jurisdictions, however, Milwaukee County's represented employees are eligible for a payout of 100% of their unused sick leave balances upon retirement. This provision was also granted to non-represented employees in November 2000 but was limited in February 2002 to 400 hours plus 16 of each 100 hours or fraction thereof.

Although we found few comparable cash payouts, we did find that a number of jurisdictions allow a portion of sick leave balances to be converted to health insurance payments upon retirement. The State of Wisconsin, for example, not only allows for this conversion but also provides additional matching hours. (See Exhibit 9.)

# **Section 6: Conclusions and Recommendations**

#### **General Observations**

By comparing the high end of the salary range for each of 27 positions selected for our survey, Milwaukee County salaries exceeded the survey average in 16 of the 27 positions (see **Exhibit 2**). Further, six of these 16 positions were within 5% of the survey average.

When compared in general to the City of Milwaukee (most comparable in this market) and ICMA data (the national market), it does not appear that Milwaukee County management salaries are excessive. This conclusion, however, cannot discount some of the underlying conditions that prompted interest in this review by the County Board. A discussion of some of the specific concerns related to this matter follows.

#### Lack of Faith in the Salary Setting Structure

Prior to 1998, Milwaukee County had worked with a consultant to ensure that it had a proper salary structure that provided for both internal equity and external competitiveness in the labor market. A system was also in place that involved the use of a Job Content Evaluation Committee to place management positions at the proper salary level within that structure. This system involved a detailed assessment of the level of responsibility for each position.

One of the reasons for shifting to a new system in 1998 was a concern that the old system had lost relevance.

One of the reasons for shifting to a new system in 1998 was a concern that the old system, which had been established in the early 1980s, had lost relevance in providing a clear understanding of the job evaluation methodology used to assign a position to an ECP Grade. A further concern was the perception that the old system was subject to manipulation. This perception was perhaps fostered by an 'unwritten rule' that, with the exception of certain specialties in the medical field, no

position would command a salary in excess of the County Executive's.

The new method places greater responsibility on the Department of Human Resources for the proper classification of managers in the salary structure. In the final analysis, compensation of all Milwaukee County employees is a matter of public record. If there is a level of dissatisfaction with compensation levels identified in this report, it would be appropriate to examine any or all of the salaries for possible adjustment.

#### Concern About the Number of Managers

One question that is related to the level of pay for managers is an ongoing question about the number of managers in Milwaukee County government. Recent fiscal challenges as well as a number of retirements have prompted more intense scrutiny of the management structure of County departments. The new County Executive will also have the opportunity to assess the management needs of his administration. The greatest opportunity to significantly reduce the cost of management employees is in the determination of the number of managers, not just the level of compensation. For example, the impact of the 2002 pay freeze for executives is considerable (\$215,574) yet the total savings is equal to annual salaries for only about two or three middle management positions.

not just the level of

The greatest opportunity to

the cost of management

significantly reduce

employees is in the

determination of the number of managers,

compensation.

#### Accountability of Managers

When public sector managers make mistakes, they are visible mistakes. Although managers must undergo an annual performance evaluation, we have noted frustration regarding the extent to which managers are held accountable for their actions. In the most recent controversy surrounding the wage and benefit package for 2001--2004, several managers retired under pressure. In other instances, reasonable people could disagree about the extent to which managers have been held accountable for their actions.

For instance, in Milwaukee County, there has been a long-standing practice that step incremental increases in pay are automatic. In fact, step increments are automatically programmed into the payroll system, taking effect unless they are specifically denied by department administration. This process fosters a 'corporate culture' where step increments, designed to be merit-based, are viewed as entitlements. While Executive Compensation Plan employees must receive annual evaluations affirming their advancement to a higher step within a pay grade, it is logical that, in a system that treats increments for lower-level positions as automatic, a similar entitlement mentality would prevail.

Fundamentally, the issue of management compensation in Milwaukee County has become entangled with questions concerning the level of trust and confidence individual managers engender in elected officials and the public. It is beyond the scope of this review to resolve these matters of trust but there is a need to recognize the concern and take steps to address it.

Waukesha County has adopted a provision in its Code that prohibits its employees from contributing to political campaigns for any county office. One final related point is the question of whether accountability decisions are in any way affected by political relationships. We note that Waukesha County has adopted a provision in its Code that prohibits County employees from contributing to political campaigns for any County office. Adoption of similar legislation for Milwaukee County may be a step toward alleviating concerns that employee matters are resolved based on any factor other than the merits of the issues involved.

# **Recent County Board Actions**

One County Board action taken in March 2002 had an impact on management compensation. As part of its efforts to address 2002 fiscal concerns, the Board eliminated 2002 step increments for employees in the Executive Compensation Plan, as well as optional, performance-based 'bonus' percentage increases for ECP employees at the top steps in their pay grades. Step

increments in the ECP pay grades generally correspond to about 4.3%, while bonus increases are limited to a maximum of 4% and are one-time payments (not included in employees' base wages).

Another action that the County Board took in December 2001 granted other non-represented employees a general pay increase of 2% on January 1 and 2% on July 1 while those in the Executive Compensation Plan were given a 3% increase in January, with no increase in July. The effect for 2002 is virtually the same, but at year-end the base salary increase carried into the following year is 3% for executives and 4.04% for other non-represented employees.

Given that some managers in our survey fall below comparable salaries in other jurisdictions, it would not be appropriate to use the data in this report as support for across-the-board cuts or freezes. A selective, position-by-position review would be more appropriate. Care should also be taken to address internal equity issues that may result from any adjustments. The underlying concern when addressing internal equity within an organization's salary structure is that the compensation of those being managed should be factored into determinations of the compensation levels of managers.

#### Recommendation

This review was intended to develop a general sense of how Milwaukee County government salaries compare to others. Based on our survey, we make the following recommendation to the County Board.

If, after reviewing this report, there is a consensus that salaries are in need of further review, retain outside expertise to perform a more detailed review of Milwaukee County salaries that vary from survey averages by more than plus or minus ten percent. Such a review should take into account all factors that contribute

to salary differences, including but not limited to job duties and responsibilities, management structure and other employment benefits.

# **Audit Scope**

The County Board directed the Department of Audit to conduct a review of the organizational structure of those County Departments that will be most affected by the large number of County retirements in 2002 and/or those departments that merit such a review for other reasons deemed appropriate by the Department of Audit. The purpose of the review is to provide recommendations on ways in which the County might realize long term fiscal savings through departmental reorganizations or managerial restructuring. The County Board Chairman subsequently asked the Department of Audit to include as part of that review a comparison of compensation for Milwaukee County's Executive, County Board, Department Heads and other top managers with other appropriate jurisdictions. This report presents the salary compensation portion of that request. The audit was conducted in accordance with the general standards set forth in the United States General Accounting Office Government Auditing Standards. We limited our review to the areas specified in this Scope section. To address the objectives of this review we performed the following tasks.

- Contacted 17 governmental organizations in the Midwest area with populations and other factors comparable to Milwaukee County to obtain salary and other compensation information, of which 14 entities responded.
- Reviewed the submitted survey responses, and as needed, contacted participants to complete unanswered questions, resolve inconsistent or unclear responses.
- Researched the results of surveys performed by other professional organizations for comparative purposes.
- Adjusted survey results from prior years by using applicable cost of living increases for years prior to 2002.
- Obtained information concerning other jurisdictions' employment benefits.

# Salary Survey Comparisons Using High End of Salary Range Summary By Position

Survey Position Title	No. Of Survey <u>Jurisdictions</u>	Milwaukee County <u>Rank</u>	Milwaukee County High-End <u>Salary</u>	Survey High Salary <u>Average</u>	County High- End Salary As % Of Survey <u>Average</u>
Chief Executive Officer (CEO)	14	10	\$128,820	\$147,605	87.3%
CEO's Chief of Staff	11	7	\$114,471	\$124,176	92.2%
CEO's Admin. Asst.	13	1	\$103,819	\$60,751	170.9%
Legislature's Chairperson	15	8	\$72,960	\$57,375	127.2%
Chairperson's Admin. Asst.	8	7	\$42,044	\$56,680	74.1%
Legislator	15	8	\$52,227	\$50,176	102.9%
Legislature's Chief of Staff	6	6	\$103,819	\$119,914	86.6%
Legislature's Research Staff Head	7	3	\$103,819	\$87,235	119.0%
Dept. of Administration Director	9	4	\$127,153	\$122,884	103.5%
DOA – Fiscal & Budget Director	13	7	\$114,471	\$111,166	103.0%
DOA – Controller / Top Accountant	13	7	\$91,097	\$99,139	91.9%
Purchasing Director	15	12	\$80,523	\$91,939	87.6%
Information Technology Director	14	8	\$114,471	\$124,175	92.2%
Audit Director	11	4	\$114,471	\$103,964	110.1%
Corporation Counsel/Top Attorney	12	4	\$127,153	\$119,616	106.3%
Human/Social Services Director	10	4	\$127,153	\$123,283	103.1%
Public Works/Transportation Director	15	5	\$127,153	\$119,590	106.3%
Fleet Maintenance Director	11	11	\$80,523	\$96,789	83.2%
Architecture/Engineering Director	11	8	\$103,819	\$111,404	93.2%
Parks/Recreation Director	10	2	\$127,153	\$104,926	121.2%
Human Resources Director	15	4	\$127,153	\$112,411	113.1%
Intergov't. Relations Dir./Chief Lobbyis	st 8	2	\$114,471	\$83,884	136.4%
Airport Director	7	3	\$114,471	\$121,975	93.9%
Zoo Director	2	2	\$114,471	\$140,000	81.8%
Sheriff/Top Law Enforcement Officer	13	3	\$127,153	\$105,590	120.4%
House of Cor. Director/Top Jailer	9	3	\$114,471	\$97,322	117.6%
Labor Relations Director/Top Negotiat	or 10	2	<u>\$114,471</u>	\$102,414	111.8%
Aggregate Salary			\$2,883,619	\$2,796,923	103.1%

# Salary Survey Comparisons Using Current Actual Salary Amounts Summary By Position

Survey Position Title	No. Of Survey <u>Jurisdictions</u>	Milwaukee County <u>Rank</u>	Milwaukee County <u>Salary</u>	Survey <u>Average</u>	County Salary As % Of <u>Average</u>
Chief Executive Officer (CEO)	14	9	\$128,820	\$139,015	92.7%
CEO's Chief of Staff	11	6	\$114,471	\$114,798	99.7%
CEO's Admin Asst	13	1	\$103,819	\$55,010	188.7%
Legislature's Chairperson	15	7	\$72,960	\$57,021	128.0%
Chairperson's Admin Asst	8	7	\$42,044	\$50,585	83.1%
Legislator	15	8	\$52,227	\$49,220	106.1%
Legislature's Chief of Staff	6	6	\$87,846	\$115,641	76.0%
Legislature's Research Staff Head	7	3	\$91,839	\$85,519	107.4%
Dept. of Administration Director	9	2	\$127,153	\$112,525	113.0%
DOA – Fiscal & Budget Director	13	3	\$114,471	\$98,051	116.8%
DOA – Controller / Top Accountant	13	5	\$91,097	\$90,942	100.2%
Purchasing Director	15	6	\$80,523	\$75,758	106.3%
Information Technology Director	14	3	\$114,471	\$106,111	107.9%
Audit Director	11	2	\$108,967	\$98,846	110.2%
Corporation Counsel/Top Attorney	12	3	\$127,153	\$113,300	112.2%
Human/Social Services Director	10	3	\$121,040	\$110,970	109.1%
Public Works/Transportation Director	r 15	2	\$124,709	\$108,830	114.6%
Fleet Maintenance Director	11	6	\$80,523	\$79,308	101.4%
Architecture/Engineering Director	11	5	\$98,828	\$100,803	98.0%
Parks/Recreation Director	10	2	\$127,153	\$96,504	131.8%
Human Resources Director	15	2	\$127,153	\$101,533	125.2%
Intergov't. Relations Dir./Chief Lobby	rist 8	1	\$108,967	\$77,537	140.5%
Airport Director	7	3	\$114,471	\$109,022	105.0%
Zoo Director	2	2	\$112,269	\$140,000	80.2%
Sheriff/Top Law Enforcement Officer	13	5	\$117,373	\$105,257	111.5%
House of Corrections Director/Top Ja	ailer 9	2	\$105,665	\$89,212	118.4%
Labor Relations Director/Top Negotia	ator 10	1	\$114,471	\$94,648	120.9%

# Salary Survey Comparisons of Milwaukee County Current Actual Salaries to International City/County Management Association (ICMA) & International Personnel Management Association (IPMA)

<u>Position</u>	Milwaukee County <u>Salary</u>	ICMA Survey <u>Average</u>	County Salary As % of ICMA <u>Average</u>	IPMA Salary <u>Average</u>	County Salary As % of IPMA Average
Chief Executive Officer (CEO)	\$128,820	\$133,812	96.3%	\$155,058	83.1%
CEO's Chief of Staff	\$114,471	NCD	NCD	\$127,743	89.6%
CEO's Admin. Asst.	\$103,819	NCD	NCD	NCD	NCD
Legislature's Chairperson	\$72,960	NCD	NCD	NCD	NCD
Chairperson's Admin. Asst.	\$42,044	NCD	NCD	NCD	NCD
Legislator	\$52,227	NCD	NCD	NCD	NCD
Legislature's Chief of Staff	\$87,846	NCD	NCD	NCD	NCD
Legislature's Research Staff Head	\$91,839	NCD	NCD	\$95,268	96.4%
Dept. of Administration Director	\$127,153	\$135,725	93.7%	NCD	NCD
DOA – Fiscal & Budget Director	\$114,471	\$131,979	86.7%	\$91,252	125.4%
DOA – Controller / Top Accountant	\$91,097	NCD	NCD	\$98,794	92.2%
Purchasing Director	\$80,523	\$97,658	82.5%	\$85,056	94.7%
Information Technology Director	\$114,471	\$135,561	84.4%	\$112,634	101.6%
Audit Director	\$108,967	NCD	NCD	\$98,727	110.4%
Corporation Counsel/Top Attorney	\$127,153	NCD	NCD	\$126,907	100.2%
Human/Social Services Director	\$121,040	\$122,412	98.9%	\$88,134	137.3%
Public Works/Transportation Director	\$124,709	\$118,851	104.9%	\$116,780	106.8%
Fleet Maintenance Director	\$80,523	NCD	NCD	NCD	NCD
Architecture/Engineering Director	\$98,828	\$105,806	93.4%	\$97,899	100.9%
Parks/Recreation Director	\$127,153	\$112,978	112.5%	\$108,517	117.2%
Human Resources Director	\$127,153	\$123,004	103.4%	\$100,678	126.3%
Intergov't. Relations Dir./Chief Lobbyist	\$108,967	NCD	NCD	NCD	NCD
Airport Director	\$114,471	NCD	NCD	\$132,562	86.4%
Zoo Director	\$112,269	NCD	NCD	\$108,455	103.5%
Sheriff/Top Law Enforcement Officer	\$117,373	\$127,663	91.9%	\$92,883	126.4%
House of Corrections Director/Top Jailer	\$105,665	NCD	NCD	NCD	NCD
Labor Relations Director/Top Negotiator	\$114,471	NCD	NCD	\$79,502	144.0%

NCD = No comparable data

NCD = Not applicable

#### Notes:

ICMA and IPMA salary surveys were conducted in 2000. We adjusted these amounts by cost of living increases as determined by the federal Bureau of Labor Statistics. For analysis purposes we used the data for municipalities with populations over 1,000,000 rather than the under 1,000,000 strata since Milwaukee County's participation in the surveys was included in the over 1,000,000 group.

# Salary Survey of County Executive/Administrator/Chief Executive Officer 14 Jurisdictions

			Salary	High Salary	
<u>Location</u>	<b>Actual Salary</b>	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL) *	\$186,915 (1)	1	\$152,117	\$228,175	1
Franklin County (Columbus, OH) *	\$146,224 (2)	7	\$146,224	\$175,453	3
Hamilton County (Cincinnati, OH) *	\$174,404	3	\$174,404	\$174,404	4
Hennepin County (Minneapolis, MN) *	\$140,004	8	\$114,288	\$165,000	6
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	\$95,000	12	\$95,000	\$95,000	12
Oakland County (Pontiac, MI)	\$157,270 (3)	5	\$157,270	\$157,270	7
St. Louis County (St. Louis, MO)	\$89,500	13	\$89,500	\$89,500	13
Waukesha County (Waukesha, WI)	\$77,448	14	\$77,448	\$77,448	14
Wayne County (Detroit, MI)	\$166,840	4	\$166,840	\$166,840	5
City of Detroit, MI	\$176,176 (4)	2	\$176,176	\$176,176	2
City of Milwaukee, WI	\$124,291	10	\$100,340	\$140,482	9
State of Wisconsin	\$122,400	11	\$122,400	\$122,400	11
Milwaukee Public Schools *	\$150,723 (5)	6	\$150,723	\$150,723	8
Average Salary	\$139,015		\$132,518	\$147,605	
Median Salary	\$146,224		\$146,224	\$157,270	
ICMA (pop. > 1,000,000) (6 responses)	\$133,812		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (24 resp.)	\$82,457		NCD	NCD	
IPMA (pop. > 1,000,000) (3 responses)	\$155,058		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$120,979		NCD	NCD	
Milwaukee County	\$128,820	9	\$128,820	\$128,820	10

<sup>\*</sup> These chief executive officers are appointed. All others are elected.

NCD = No Comparable Data

#### Notes:

- (1) Also receives \$450 car allowance monthly and \$11,000 annual contribution to deferred compensation plan.
- (2) Also receives use of a car.
- (3) Also receives 2% of salary as contribution to 457/401K account.
- (4) Also receives free housing and use of a car or \$8,100 added to salary in lieu of car.
- (5) Also receives use of car and \$16,400 annual retirement contribution.

# Salary Survey of Chief Executive Officer's Chief of Staff 11 Jurisdictions

			Salary	High Salary	
<u>Location</u>	<b>Actual Salary</b>	<u>Rank</u>	Low	High	Ranking
Du Page County (Wheaton, IL)	\$160,254 (1)	1	\$130,203	\$195,305	1
Franklin County (Columbus, OH)	NCD		NCD	NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD	
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	\$98,499	9	\$49,283	\$98,567	9
Oakland County (Pontiac, MI)	\$127,165	4	\$127,165	\$127,165	4
St. Louis County (St. Louis, MO)	\$106,991	7	\$72,421	\$106,991	8
Waukesha County (Waukesha, WI)	\$63,452	11	\$53,541	\$73,306	11
Wayne County (Detroit, MI)	\$133,932	3	\$102,200	\$165,664	2
City of Detroit, MI	\$140,000	2	\$93,300	\$140,000	2 3 5
City of Milwaukee, WI	\$103,284 (2)	8	\$85,970	\$120,362	5
State of Wisconsin	\$95,921	10	\$95,921	\$95,921	10
Milwaukee Public Schools	\$118,480	5	\$81,539	\$118,480	6
Average Salary	\$114,798		\$89,154	\$124,176	
Median Salary	\$112,736		\$89,635	\$119,421	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000) (1 responses)	\$127,743		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$123,922		NCD	NCD	
Milwaukee County	\$114,471	6	\$88,054	\$114,471	7

#### Notes:

- (1) Also receives \$450 monthly car allowance.(2) Also receives use of car or \$8,100 increase in salary annually in lieu of car.

Salary Survey of
Chief Executive Officer's Administrative Assistant
13 Jurisdictions

			Salary Range		High Salary
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	\$55,117	7	\$37,670	\$56,504	8
Franklin County (Columbus, OH)	\$36,670	13	\$36,658	\$47,656	11
Hamilton County (Cincinnati, OH)	\$50,731	9	\$37,294	\$50,731	10
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD	
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	\$47,740	10	\$36,089	\$72,177	5
Oakland County (Pontiac, MI)	\$62,544	5	\$47,684	\$62,544	6
St. Louis County (St. Louis, MO)	\$61,033	6	\$41,315	\$61,033	7
Waukesha County (Waukesha, WI)	\$41,835	12	\$32,744	\$41,835	13
Wayne County (Detroit, MI)	\$65,392	3	\$49,971	\$80,812	2
City of Detroit, MI	\$65,200	4	\$52,200	\$78,200	3
City of Milwaukee, WI	\$77,003	2	\$55,001	\$77,003	4
State of Wisconsin	\$44,500	11	\$44,500	\$44,500	12
Milwaukee Public Schools	\$52,355	8	\$42,032	\$56,013	9
Average Salary	\$55,010		\$42,763	\$60,751	
Median Salary	\$53,736		\$41,674	\$58,769	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$103,819	1	\$79,860	\$103,819	1

### Salary Survey of Chairman of Legislative Body 15 Jurisdictions

			Salary R	High Salary	
<u>Location</u>	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	\$92,386 (1)	1	\$92,386	\$92,386	1
Franklin County (Columbus, OH)	\$80,925	4	\$80,925	\$80,925	4
Hamilton County (Cincinnati, OH)	\$76,200	6	\$76,200	\$76,200	6
Hennepin County (Minneapolis, MN)	\$81,816	3	\$81,816	\$81,816	3
Macomb County (Mt. Clemens, MI)	\$66,042	9	\$66,042	\$66,042	9
Marion County (Indianapolis, IN)	\$12,197	15	\$12,197	\$12,197	15
Oakland County (Pontiac, MI)	\$28,615	12	\$28,615	\$28,615	12
St. Louis County (St. Louis, MO)	\$15,625	14	\$15,625	\$15,625	14
Waukesha County (Waukesha, WI)	\$48,139	10	\$48,139	\$48,139	10
Wayne County (Detroit, MI)	\$78,736	5	\$78,736	\$78,736	5
City of Detroit, MI	\$85,456	2	\$85,456	\$85,456	2 7
City of Milwaukee, WI	\$69,807	8	\$53,012	\$74,217	7
State of Wisconsin	\$44,233 (2)	11	\$44,233	\$44,233	11
Milwaukee Public Schools	\$18,121	13	\$18,121	\$18,667	13
Average Salary	\$57,021		\$55,822	\$57,375	
Median Salary	\$67,925		\$59,527	\$70,130	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$72,960	7	\$72,960	\$72,960	8

#### Notes:

- (1) Also receives \$450 monthly car allowance.
- (2) Also receives \$88 per diem payment for each day of business, for expenses. Rate is \$44 if temporary residence in Dane County is not established.

#### Salary Survey of Legislators 15 Jurisdictions

			Salary R	<b>High Salary</b>	
<u>Location</u>	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	\$86,004	1	\$86,004	\$86,004	1
Franklin County (Columbus, OH)	\$80,925	4	\$80,925	\$80,925	4
Hamilton County (Cincinnati, OH)	\$76,200	5	\$76,200	\$76,200	5
Hennepin County (Minneapolis, MN)	\$81,816	2	\$81,816	\$81,816	2
Macomb County (Mt. Clemens, MI)	\$30,491	10	\$30,491	\$30,491	10
Marion County (Indianapolis, IN)	\$11,798	14	\$11,399	\$12,197	14
Oakland County (Pontiac, MI)	\$28,615	11	\$28,615	\$28,615	11
St. Louis County (St. Louis, MO)	\$12,500	13	\$12,500	\$12,500	13
Waukesha County (Waukesha, WI)	\$8,554	15	\$8,554	\$8,554	15
Wayne County (Detroit, MI)	\$66,736	6	\$66,736	\$66,736	7
City of Detroit, MI	\$81,312	3	\$72,600	\$81,312	3
City of Milwaukee, WI	\$61,770 (1)	7	\$53,012	\$74,217	6
State of Wisconsin	\$44,233 (2)	9	\$44,233	\$44,233	9
Milwaukee Public Schools	\$18,121	12	\$18,121	\$18,667	12
Average Salary	\$49,220		\$47,943	\$50,176	
Median Salary	\$53,002		\$48,623	\$55,485	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$52,227	8	\$52,227	\$52,227	8

#### Notes:

- (1) Also receives \$282 monthly mileage allowance and \$13 monthly telephone allowance.
- (2) Also receives \$88 per diem payment for each day of business, for expenses. Rate is \$44 if temporary residence in Dane County is not established.

# Salary Survey of Legislative Chairman's Administrative Assistant 8 Jurisdictions

			Salary R	<u>ange</u>	High Salary
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	\$52,486	3	\$37,670	\$56,504	3
Franklin County (Columbus, OH)	NCD		NCD	NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD	
Macomb County (Mt. Clemens, MI)	\$42,360	6	\$32,888	\$42,360	6
Marion County (Indianapolis, IN)	NCD		NCD	NCD	
Oakland County (Pontiac, MI)	\$48,243	4	\$40,850	\$53,168	5
St. Louis County (St. Louis, MO)	NCD		NCD	NCD	
Waukesha County (Waukesha, WI)	\$35,750	8	\$32,744	\$41,835	8
Wayne County (Detroit, MI)	\$47,989	5	\$40,875	\$55,102	4
City of Detroit, MI	\$72,700	1	\$61,200	\$84,200	1
City of Milwaukee, WI	\$54,570	2	\$46,785	\$63,588	2
State of Wisconsin	NCD		NCD	NCD	
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$50,585		\$41,859	\$56,680	
Median Salary	\$48,243		\$40,850	\$55,102	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. $> 1,000,000$ )	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$42,044	7	\$36,422	\$42,044	7

# Salary Survey of Legislative Chief of Staff 6 Jurisdictions

		Salary R	<b>High Salary</b>		
<u>Location</u>	<b>Actual Salary</b>	Rank	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	NCD		NCD	NCD	
Franklin County (Columbus, OH)	NCD		NCD	NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD	
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	NCD		NCD	NCD	
Oakland County (Pontiac, MI)	\$104,845	5	\$81,518	\$104,845	5
St. Louis County (St. Louis, MO)	NCD		NCD	NCD	
Waukesha County (Waukesha, WI)	NCD – See	<b>Legislative</b>	Research Staf	f Head	
Wayne County (Detroit, MI)	\$107,591	3	\$91,621	\$123,560	2
City of Detroit, MI	\$144,207	1	\$64,900	\$144,207	1
City of Milwaukee, WI	\$105,940 (1)	4	\$75,673	\$105,940	4
State of Wisconsin	\$115,620	2	\$78,084	\$121,020	3
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$115,641		\$78,359	\$119,914	
Median Salary	\$107,591		\$78,084	\$121,020	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$87,846	6	\$79,860	\$103,819	6

#### Notes:

(1) This is the salary range for the Milwaukee City Clerk, which performs similar functions as the legislative chief of staff.

# Salary Survey of Head of Legislative Research Staff 7 Jurisdictions

<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Salary</u> Low Hig	Range gh Ranking	High Salary
Du Page County (Wheaton, IL)	NCD		NCD	NCD	
Franklin County (Columbus, OH)	NCD		NCD	NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD	
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	\$42,500	7	\$40,000	\$45,000	7
Oakland County (Pontiac, MI)	NCD		NCD	NCD	
St. Louis County (St. Louis, MO)	\$55,355	6	\$55,355	\$55,355	6
Waukesha County (Waukesha, WI)	\$73,306 (1)	5	\$59,627	\$73,306	5
Wayne County (Detroit, MI)	NCD		NCD	NCD	
City of Detroit, MI	\$144,207	1	\$64,959	\$144,207	1
City of Milwaukee, WI	\$82,090	4	\$58,638	\$82,090	4
State of Wisconsin	\$115,656	2	\$79,645	\$123,451	2
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$85,519		\$59,704	\$87,235	
Median Salary	\$77,698		\$59,133	\$77,698	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000) (3 responses)	\$95,268		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (2 resp.)	\$84,916		NCD	NCD	
Milwaukee County	\$91,839	3	\$79,860	\$103,819	3

#### Notes:

(1) This position also performs the work of Waukesha County's research staff head.

# Salary Survey of Department of Administration Director 9 Jurisdictions

			<u>Salar</u>	y Range	<b>High Salary</b>
<u>Location</u>	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	NCD		NCD	NCD	
Franklin County (Columbus, OH)	NCD		NCD	NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD	
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	\$90,176	9	\$49,283	\$98,567	9
Oakland County (Pontiac, MI)	\$111,421	4	\$97,464	\$111,421	6
St. Louis County (St. Louis, MO)	\$106,991	8	\$72,421	\$106,991	8
Waukesha County (Waukesha, WI)	\$109,852	6	\$102,229	\$125,682	5
Wayne County (Detroit, MI)	NCD		NCD	NCD	
City of Detroit, MI	\$140,000	1	\$93,300	\$140,000	2
City of Milwaukee, WI	\$124,291	3	\$91,639	\$128,292	3
State of Wisconsin	\$110,000	5	\$106,229	\$164,656	1
Milwaukee Public Schools	\$107,465	7	\$73,958	\$107,465	7
Average Salary	\$112,525		\$85,815	\$122,884	
Median Salary	\$109,926		\$92,470	\$118,552	
ICMA (pop. > 1,000,000) (4 responses)	\$135,725		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (15 resp.)	\$122,814		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$127,153	2	\$97,810	\$127,153	4

# Salary Survey of Department of Administration – Fiscal & Budget Director 13 Jurisdictions

			Salary	<b>High Salary</b>	
<u>Location</u>	<b>Actual Salary</b>	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	\$84,897	11	\$61,638	\$92,456	11
Franklin County (Columbus, OH)	\$104,270	5	\$104,262	\$125,115	3
Hamilton County (Cincinnati, OH)	Not provided		Not provided	Not provided	
Hennepin County (Minneapolis, MN)	\$114,288	4	\$83,112	\$114,288	8
Macomb County (Mt. Clemens, MI)	\$115,021 (1)	2	\$92,017	\$115,021	6
Marion County (Indianapolis, IN)	NCD		NCD	NCD	
Oakland County (Pontiac, MI)	\$84,261	12	\$71,375	\$92,854	10
St. Louis County (St. Louis, MO)	\$73,699	13	\$73,699	\$117,917	5
Waukesha County (Waukesha, WI)	\$86,088	10	\$71,799	\$88,271	13
Wayne County (Detroit, MI)	\$102,945	7	\$78,667	\$127,233	2
City of Detroit, MI	\$120,457	1	\$93,300	\$140,000	1
City of Milwaukee, WI	\$103,284	6	\$85,970	\$120,362	4
State of Wisconsin	\$98,982	8	\$72,295	\$112,059	9
Milwaukee Public Schools	\$88,414	9	\$60,846	\$88,414	12
Average Salary	\$98,051		\$79,082	\$111,166	
Median Salary	\$100,964		\$76,183	\$114,655	
ICMA (pop. > 1,000,000) (12 responses)	\$131,979		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (24 resp.)	\$109,131		NCD	NCD	
IPMA (pop. > 1,000,000) (6 responses)	\$91,252		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (5 resp.)	\$94,993		NCD	NCD	
Milwaukee County	\$114,471	3	\$88,054	\$114,471	7

Notes:

(1) Also does the work of the controller.

# Salary Survey of Department of Administration – Controller or Chief Accountant 13 Jurisdictions

			Salary R	<b>High Salary</b>	
<u>Location</u>	<b>Actual Salary</b>	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	NCD		NCD	NCD	
Franklin County (Columbus, OH)	\$73,773	12	\$73,773	\$73,773	12
Hamilton County (Cincinnati, OH)	\$73,485	13	\$73,485	\$73,485	13
Hennepin County (Minneapolis, MN)	\$90,768	6	\$66,108	\$97,632	6
Macomb County (Mt. Clemens, MI)	NCD - See	Fiscal & B	udget Director		
Marion County (Indianapolis, IN)	\$95,481	3	\$49,283	\$98,567	5
Oakland County (Pontiac, MI)	\$77,571	11	\$59,619	\$77,571	11
St. Louis County (St. Louis, MO)	\$88,024	7	\$73,699	\$117,917	3
Waukesha County (Waukesha, WI)	\$78,098	10	\$71,799	\$88,271	9
Wayne County (Detroit, MI)	\$127,252	1	\$97,201	\$157,303	1
City of Detroit, MI	\$87,462	8	\$59,300	\$89,000	8
City of Milwaukee, WI	\$120,362 (1)	2	\$85,970	\$120,362	2
State of Wisconsin	\$94,821	4	\$53,138	\$111,589	4
Milwaukee Public Schools	\$84,201	9	\$57,947	\$84,201	10
Average Salary	\$90,942		\$68,444	\$99,139	
Median Salary	\$87,743		\$68,954	\$93,316	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000) (7 responses)	\$98,794		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$99,698		NCD	NCD	
Milwaukee County	\$91,097	5	\$70,075	\$91,097	7

#### Notes:

(1) The City of Milwaukee Comptroller is also the head of the audit function.

# Salary Survey of Purchasing Director 15 Jurisdictions

			Salary R	High Salary	
<u>Location</u>	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	\$68,830	10	\$53,762	\$80,644	11
Franklin County (Columbus, OH)	\$68,744	11	\$68,725	\$89,342	6
Hamilton County (Cincinnati, OH)	\$61,009	14	\$59,238	\$86,341	9
Hennepin County (Minneapolis, MN)	\$81,852	5	\$57,132	\$76,464	13
Macomb County (Mt. Clemens, MI)	\$68,160	12	\$56,800	\$71,000	15
Marion County (Indianapolis, IN)	\$60,539	15	\$42,175	\$84,350	10
Oakland County (Pontiac, MI)	\$86,768	2	\$66,696	\$86,768	8
St. Louis County (St. Louis, MO)	\$74,360	9	\$60,909	\$97,452	5
Waukesha County (Waukesha, WI)	\$84,577	4	\$71,799	\$88,271	7
Wayne County (Detroit, MI)	\$97,585	1	\$74,566	\$120,603	1
City of Detroit, MI	\$86,668	3	\$73,300	\$112,000	2
City of Milwaukee, WI	\$78,023	7	\$75,673	\$105,940	4
State of Wisconsin	\$67,119	13	\$53,138	\$111,589	3
Milwaukee Public Schools	\$76,375	8	\$52,599	\$76,375	14
Average Salary	\$75,758		\$61,894	\$91,939	
Median Salary	\$75,368		\$60,074	\$87,520	
ICMA (pop. > 1,000,000) (9 responses)	\$97,658		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (21 resp.)	\$80,526		NCD	NCD	
IPMA (pop. > 1,000,000) (6 responses)	\$85,056		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$82,645		NCD	NCD	
Milwaukee County	\$80,523	6	\$61,941	\$80,523	12

# Salary Survey of Information Technology Director 14 Jurisdictions

			<u>Salary</u>	<b>High Salary</b>	
<u>Location</u>	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	\$124,394	2	\$110,515	\$165,773	1
Franklin County (Columbus, OH)	\$123,917	3	\$112,651	\$135,182	4
Hamilton County (Cincinnati, OH)	Not provided		Not provided	Not provided	
Hennepin County (Minneapolis, MN)	\$114,288	5	\$83,112	\$114,288	9
Macomb County (Mt. Clemens, MI)	\$94,369	11	\$75,495	\$94,369	14
Marion County (Indianapolis, IN)	\$110,849	7	\$110,000	\$125,000	5
Oakland County (Pontiac, MI)	\$111,421	6	\$97,464	\$111,421	12
St. Louis County (St. Louis, MO)	\$78,343	14	\$73,699	\$117,917	7
Waukesha County (Waukesha, WI)	\$107,355	9	\$83,972	\$113,607	10
Wayne County (Detroit, MI)	\$127,252	1	\$97,201	\$157,303	2
City of Detroit, MI	\$93,499	12	\$93,300	\$140,000	3
City of Milwaukee, WI	\$103,284	10	\$85,970	\$120,362	6
State of Wisconsin	\$83,002	13	\$53,138	\$111,589	11
Milwaukee Public Schools	\$107,465	8	\$73,958	\$107,465	13
Average Salary	\$106,111		\$88,498	\$124,175	
Median Salary	\$107,465		\$85,970	\$117,917	
ICMA (pop. > 1,000,000) (12 responses)	\$135,561		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (20 resp.)	\$102,962		NCD	NCD	
IPMA (pop. > 1,000,000) (4 responses)	\$112,634		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$99,901		NCD	NCD	
Milwaukee County	\$114,471	4	\$88,054	\$114,471	8

#### Salary Survey of Audit Director 11 Jurisdictions

			Salary F	<b>High Salary</b>	
<u>Location</u>	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	\$100,191	4	\$100,191	\$100,191	5
Franklin County (Columbus, OH)	NCD		NCD	NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	\$92,952	7	\$62,904	\$92,952	7
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	\$73,611	11	\$42,175	\$84,350	11
Oakland County (Pontiac, MI)	\$92,854	8	\$71,375	\$92,854	8
St. Louis County (St. Louis, MO)	NCD		NCD	NCD	
Waukesha County (Waukesha, WI)	\$84,658	10	\$71,799	\$88,271	10
Wayne County (Detroit, MI)	\$107,591	3	\$91,621	\$123,560	2
City of Detroit, MI	\$144,207	1	\$64,959	\$144,207	1
City of Milwaukee, WI	\$99,401 (1)	6	\$70,998	\$99,401	6
State of Wisconsin	\$100,157	5	\$78,079	\$121,023	3
Milwaukee Public Schools	\$92,833	9	\$63,886	\$92,833	9
Average Salary	\$98,846		\$71,799	\$103,964	
Median Salary	\$96,177		\$71,187	\$96,177	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000) (4 responses)	\$98,727		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$85,882		NCD	NCD	
Milwaukee County	\$108,967	2	\$88,054	\$114,471	4

#### Notes:

(1) This represents the salary for the Deputy Comptroller. The Comptroller signs audit reports.

# Salary Survey of Corporation Counsel – Chief Lawyer 12 Jurisdictions

			<u>Salary</u>	High Salary	
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	Not provided		Not provided	Not provided	
Franklin County (Columbus, OH)	\$106,170	9	\$106,170	\$106,170	10
Hamilton County (Cincinnati, OH)	Not provided		Not provided	Not provided	
Hennepin County (Minneapolis, MN)	\$94,272	12	\$68,496	\$100,008	11
Macomb County (Mt. Clemens, MI)	\$115,021	6	\$92,017	\$115,021	7
Marion County (Indianapolis, IN)	\$95,481	11	\$49,283	\$98,567	12
Oakland County (Pontiac, MI)	\$111,421	7	\$97,464	\$111,421	8
St. Louis County (St. Louis, MO)	\$104,445	10	\$72,421	\$106,991	9
Waukesha County (Waukesha, WI)	\$110,093	8	\$96,143	\$118,200	6
Wayne County (Detroit, MI)	\$127,252	2	\$97,201	\$157,303	1
City of Detroit, MI	\$132,499	1	\$93,300	\$140,000	2
City of Milwaukee, WI	\$124,291	5	\$97,675	\$136,741	3
State of Wisconsin	\$125,351	4	\$125,351	\$125,351	5
Milwaukee Public Schools	NCD – Pe	rformed b	y City Attorney		
Average Salary	\$113,300		\$90,502	\$119,616	
Median Salary	\$111,421		\$96,143	\$115,021	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000) (5 responses)	\$126,907		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (3 resp.)	\$107,996		NCD	NCD	
Milwaukee County	\$127,153	3	\$97,810	\$127,153	4

# Salary Survey of Human/Social Services Director 10 Jurisdictions

			Salary Range		<b>High Salary</b>
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	\$103,565	8	\$70,711	\$106,067	9
Franklin County (Columbus, OH)	\$121,056	2	\$121,056	\$145,250	2
Hamilton County (Cincinnati, OH)	\$135,018	1	\$135,018	\$135,018	2 3
Hennepin County (Minneapolis, MN)	\$120,000	4	\$82,272	\$125,004	6
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	NCD		NCD	NCD	
Oakland County (Pontiac, MI)	\$111,421	5	\$97,464	\$111,421	8
St. Louis County (St. Louis, MO)	\$97,044	9	\$65,684	\$97,044	10
Waukesha County (Waukesha, WI)	\$110,849	6	\$102,229	\$125,682	5
Wayne County (Detroit, MI)	NCD		NCD	NCD	
City of Detroit, MI	\$95,462	10	\$73,300	\$112,000	7
City of Milwaukee, WI	NCD		NCD	NCD	
State of Wisconsin	\$104,312	7	\$98,359	\$152,057	1
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$110,970		\$94,010	\$123,283	
Median Salary	\$110,849		\$97,464	\$125,004	
ICMA (pop. > 1,000,000) (8 responses)	\$122,412		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (17 resp.)	\$109,513		NCD	NCD	
IPMA (pop. > 1,000,000) (1 response)	\$88,134		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$113,111		NCD	NCD	
Milwaukee County	\$121,040	3	\$97,810	\$127,153	4

Salary Survey of Public Works/Transportation Director 15 Jurisdictions

			Salary F	Range	High Salary
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	\$145,825	1	\$110,515	\$165,773	1
Franklin County (Columbus, OH)	\$93,949	14	\$93,949	\$93,949	15
Hamilton County (Cincinnati, OH)	\$97,727	12	\$72,550	\$106,288	11
Hennepin County (Minneapolis, MN)	\$111,888	6	\$75,672	\$111,888	9
Macomb County (Mt. Clemens, MI)	\$99,828	11	\$99,828	\$99,828	13
Marion County (Indianapolis, IN)	\$86,800	15	\$49,283	\$98,567	14
Oakland County (Pontiac, MI)	\$121,004	4	\$121,004	\$121,004	6
St. Louis County (St. Louis, MO)	\$101,897	10	\$68,971	\$101,897	12
Waukesha County (Waukesha, WI)	\$107,602	8	\$96,143	\$118,200	8
Wayne County (Detroit, MI)	\$97,585	13	\$74,566	\$120,603	7
City of Detroit, MI	\$119,745	5	\$93,300	\$140,000	3
City of Milwaukee, WI	\$124,291	3	\$97,675	\$136,741	4
State of Wisconsin	\$108,007	7	\$98,359	\$152,057	2
Milwaukee Public Schools	\$107,465	9	\$73,958	\$107,465	10
Average Salary	\$108,830		\$87,555	\$119,590	
Median Salary	\$107,534		\$93,625	\$115,044	
ICMA (pop. > 1,000,000) (8 responses)	\$118,851		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (18 resp.)	\$113,474		NCD	NCD	
IPMA (pop. > 1,000,000) (3 responses)	\$116,780		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (3 resp.)	\$99,889		NCD	NCD	
Milwaukee County	\$124,709	2	\$97,810	\$127,153	5

# Salary Survey of Fleet Maintenance Director 11 Jurisdictions

			<u>Salary</u>	<b>High Salary</b>	
<u>Location</u>	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	Not provided		Not provided	Not provided	
Franklin County (Columbus, OH)	\$75,587	7	\$68,725	\$89,342	6
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	\$100,032	2	\$70,140	\$100,032	3
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	\$52,787	11	\$42,175	\$84,350	8
Oakland County (Pontiac, MI)	\$82,751	5	\$66,696	\$86,768	7
St. Louis County (St. Louis, MO)	\$55,355	10	\$50,338	\$80,540	10
Waukesha County (Waukesha, WI)	\$69,530	8	\$65,713	\$80,789	9
Wayne County (Detroit, MI)	Not provided		Not provided	Not provided	
City of Detroit, MI	\$101,127	1	\$93,300	\$140,000	1
City of Milwaukee, WI	\$99,906	3	\$80,654	\$112,921	2 5
State of Wisconsin	\$58,527	9	\$45,560	\$95,676	5
Milwaukee Public Schools	\$97,476	4	\$67,083	\$97,476	4
Average Salary	\$79,308		\$65,038	\$96,789	
Median Salary	\$79,169		\$66,890	\$92,509	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$80,523	6	\$61,941	\$80,523	11

# Salary Survey of Architectural/Engineering Director 11 Jurisdictions

			Salary	Range	<b>High Salary</b>
<u>Location</u>	<b>Actual Salary</b>	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	\$119,725 (1)	2	\$94,422	\$141,634	1
Franklin County (Columbus, OH)	\$87,464	9	\$87,482	\$104,978	7
Hamilton County (Cincinnati, OH)	\$91,212	8	\$91,212	\$91,212	9
Hennepin County (Minneapolis, MN)	\$84,300	10	\$57,132	\$84,300	11
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	NCD		NCD	NCD	
Oakland County (Pontiac, MI)	\$111,421	4	\$97,464	\$111,421	6
St. Louis County (St. Louis, MO)	\$112,341	3	\$76,039	\$112,341	4
Waukesha County (Waukesha, WI)	\$76,642	11	\$71,799	\$88,271	10
Wayne County (Detroit, MI)	Not provided		Not provided	Not provided	
City of Detroit, MI	\$131,909	1	\$93,300	\$140,000	2
City of Milwaukee, WI	\$94,485	7	\$91,639	\$128,292	3
State of Wisconsin	\$98,528	6	\$53,138	\$111,589	5
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$100,803		\$81,363	\$111,404	
Median Salary	\$96,507		\$89,347	\$111,505	
ICMA (pop. > 1,000,000) (4 responses)	\$105,806		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (18 resp.)	\$102,463		NCD	NCD	
IPMA (pop. > 1,000,000) (5 responses)	\$97,899		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (5 resp.)	\$85,158		NCD	NCD	
Milwaukee County	\$98,828	5	\$79,860	\$103,819	8

Notes:

(1) Also receives \$450 monthly car allowance.

# Salary Survey of Parks/Recreation Director 10 Jurisdictions

		Salary Range			<b>High Salary</b>
Location	<b>Actual Salary</b>	<u>Rank</u>	Low	<u>High</u>	Ranking
Du Page County (Wheaton, IL)	NCD		NCD	NCD	
Franklin County (Columbus, OH)	\$115,482	3	\$115,482	\$115,482	4
Hamilton County (Cincinnati, OH)	Not provided		Not provided	Not provided	
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD	
Macomb County (Mt. Clemens, MI)	\$61,357	10	\$49,085	\$61,357	10
Marion County (Indianapolis, IN)	\$84,872	8	\$49,283	\$98,567	7
Oakland County (Pontiac, MI)	\$111,421	4	\$97,464	\$111,421	6
St. Louis County (St. Louis, MO)	\$94,684	6	\$65,684	\$97,044	8
Waukesha County (Waukesha, WI)	\$88,271	7	\$71,799	\$88,271	8 9 3
Wayne County (Detroit, MI)	\$97,585	5	\$74,566	\$120,603	3
City of Detroit, MI	\$132,501	1	\$93,300	\$140,000	1
City of Milwaukee, WI	NCD		NCD	NCD	
State of Wisconsin	\$82,364	9	\$53,138	\$111,589	5
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$96,504		\$74,422	\$104,926	
Median Salary	\$94,684		\$71,799	\$111,421	
ICMA (pop. > 1,000,000) (6 responses)	\$112,978		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (18 resp.)	\$91,731		NCD	NCD	
IPMA (pop. > 1,000,000) (4 responses)	\$108,517		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$100,419		NCD	NCD	
National Parks & Recreation Director Survey	\$117,739		NCD	NCD	
Milwaukee County	\$127,153	2	\$97,810	\$127,153	2

# Salary Survey of Human Resources Director 15 Jurisdictions

			Salary Range		High Salary
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	\$85,866	12	\$70,711	\$106,067	10
Franklin County (Columbus, OH)	\$87,485	10	\$87,485	\$104,978	11
Hamilton County (Cincinnati, OH)	\$75,667	15	\$72,550	\$106,288	9
Hennepin County (Minneapolis, MN)	\$114,288	5	\$83,112	\$114,288	6
Macomb County (Mt. Clemens, MI)	\$103,361	8	\$82,689	\$103,361	13
Marion County (Indianapolis, IN)	\$84,350	14	\$42,175	\$84,350	15
Oakland County (Pontiac, MI)	\$111,421	6	\$97,464	\$111,421	7
St. Louis County (St. Louis, MO)	\$85,879	11	\$73,699	\$117,917	5
Waukesha County (Waukesha, WI)	\$85,625	13	\$71,799	\$88,271	14
Wayne County (Detroit, MI)	\$127,252	2	\$97,201	\$157,303	1
City of Detroit, MI	\$137,678	1	\$93,300	\$140,000	2
City of Milwaukee, WI	\$124,291	4	\$91,639	\$128,292	3
State of Wisconsin	\$90,830	9	\$66,939	\$103,757	12
Milwaukee Public Schools	\$107,465	7	\$73,958	\$107,465	8
Average Salary	\$101,533		\$78,909	\$112,411	
Median Salary	\$97,096		\$78,324	\$106,877	
ICMA (pop. > 1,000,000) (11 responses)	\$123,004		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000) (25 resp.)	\$109,513		NCD	NCD	
IPMA (pop. > 1,000,000) (8 responses)	\$100,678		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$100,167		NCD	NCD	
Milwaukee County	\$127,153	3	\$97,810	\$127,153	4

# Salary Survey of Intergovernmental Relations Director/Chief Lobbyist 8 Jurisdictions

			Salary F	Range	High Salary
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	NCD		NCD	NCD	
Franklin County (Columbus, OH)	NCD		NCD	NCD	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD	
Hennepin County (Minneapolis, MN)	\$88,548	4	\$59,964	\$88,548	4
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD	
Marion County (Indianapolis, IN)	NCD		NCD	NCD	
Oakland County (Pontiac, MI)	\$69,670	6	\$58,427	\$69,670	7
St. Louis County (St. Louis, MO)	\$56,742	8	\$41,315	\$61,033	8
Waukesha County (Waukesha, WI)	\$71,560	5	\$59,627	\$73,306	6
Wayne County (Detroit, MI)	NCD		NCD	NCD	
City of Detroit, MI	\$65,200	7	\$52,200	\$78,200	5
City of Milwaukee, WI	\$100,174	2	\$85,970	\$120,362	1
State of Wisconsin	\$90,863	3	\$61,980	\$96,071	3
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$77,537		\$59,933	\$83,884	
Median Salary	\$88,548		\$59,964	\$88,548	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$108,967	1	\$88,054	\$114,471	2

# Salary Survey of Airport Director 7 Jurisdictions

			Salary Range		<b>High Salary</b>	
Location	Actual Salary	<u>Rank</u>	Low	<u>High</u>	Ranking	
Du Page County (Wheaton, IL)	NCD		NCD	NCD		
Franklin County (Columbus, OH)	\$182,000	1	\$182,000	\$182,000	1	
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD		
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD		
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD		
Marion County (Indianapolis, IN)	NCD - Priv	/atized				
Oakland County (Pontiac, MI)	\$92,854	5	\$71,375	\$92,854	6	
St. Louis County (St. Louis, MO)	\$99,420	4	\$67,292	\$99,420	5	
Waukesha County (Waukesha, WI)	\$71,978	7	\$71,799	\$88,271	7	
Wayne County (Detroit, MI)	\$127,252	2	\$97,201	\$157,303	2	
City of Detroit, MI	\$80,630	6	\$73,300	\$112,000	4	
City of Milwaukee, WI	NCD		NCD	NCD		
State of Wisconsin	NCD		NCD	NCD		
Milwaukee Public Schools	NCD		NCD	NCD		
Average Salary	\$109,022		\$93,828	\$121,975		
Median Salary	\$96,137		\$72,550	\$105,710		
ICMA (pop. > 1,000,000)	NCD		NCD	NCD		
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD		
IPMA (pop. > 1,000,000) (4 responses)	\$132,562		NCD	NCD		
IPMA (pop. 500,000 – 1,000,000) (3 resp.)	\$137,563		NCD	NCD		
Nationwide Airport Survey	\$136,774		NCD	NCD		
Milwaukee County	\$114,471	3	\$88,054	\$114,471	3	

# Salary Survey of Zoo Director 2 Jurisdictions

			Salary Range		<b>High Salary</b>	
<u>Location</u>	<b>Actual Salary</b>	<u>Rank</u>	Low	<u>High</u>	Ranking	
Du Page County (Wheaton, IL)	NCD		NCD	NCD		
Franklin County (Columbus, OH)	NCD		NCD	NCD		
Hamilton County (Cincinnati, OH)	NCD		NCD	NCD		
Hennepin County (Minneapolis, MN)	NCD		NCD	NCD		
Macomb County (Mt. Clemens, MI)	NCD		NCD	NCD		
Marion County (Indianapolis, IN)	NCD		NCD	NCD		
Oakland County (Pontiac, MI)	NCD		NCD	NCD		
St. Louis County (St. Louis, MO)	NCD		NCD	NCD		
Waukesha County (Waukesha, WI)	NCD		NCD	NCD		
Wayne County (Detroit, MI)	NCD		NCD	NCD		
City of Detroit, MI	\$140,000	1	\$93,300	\$140,000	1	
City of Milwaukee, WI	NCD		NCD	NCD		
State of Wisconsin	NCD		NCD	NCD		
Milwaukee Public Schools	NCD		NCD	NCD		
Average Salary	\$140,000		\$93,300	\$140,000		
Median Salary	\$140,000		\$93,300	\$140,000		
ICMA (pop. > 1,000,000)	NCD		NCD	NCD		
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD		
IPMA (pop. > 1,000,000) (1 response)	\$108,455		NCD	NCD		
IPMA (pop. 500,000 – 1,000,000) (1 resp.)	\$45,524		NCD	NCD		
National Zoo and Aquarium Survey	\$105,182		\$28,447	\$250,080		
Milwaukee County	\$112,269	2	\$88,054	\$114,471	2	

# Salary Survey of Sheriff/Top Law Enforcement Official 13 Jurisdictions

			Salary Range		<b>High Salary</b>	
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>	
Du Page County (Wheaton, IL)	\$112,551	7	\$112,551	\$112,551	7	
Franklin County (Columbus, OH)	\$90,353	10	\$90,353	\$90,353	10	
Hamilton County (Cincinnati, OH)	\$87,807	11	\$87,807	\$87,807	11	
Hennepin County (Minneapolis, MN)	\$114,288	6	\$114,288	\$114,288	6	
Macomb County (Mt. Clemens, MI)	\$95,687	9	\$95,687	\$95,687	9	
Marion County (Indianapolis, IN)	\$101,312	8	\$101,312	\$101,312	8 5	
Oakland County (Pontiac, MI)	\$121,004	4	\$121,004	\$121,004	5	
St. Louis County (St. Louis, MO)	\$76,039	12	\$51,470	\$76,039	12	
Waukesha County (Waukesha, WI)	\$74,622	13	\$74,622	\$74,622	13	
Wayne County (Detroit, MI)	\$125,130	2	\$125,130	\$125,130	4	
City of Detroit, MI	\$140,000	1	\$93,300	\$140,000	1	
City of Milwaukee, WI	\$124,290	3	\$91,639	\$128,292	2	
State of Wisconsin	NCD		NCD	NCD		
Milwaukee Public Schools	NCD		NCD	NCD		
Average Salary	\$105,257		\$96,597	\$105,590		
Median Salary	\$106,932		\$94,494	\$106,932		
ICMA (pop. > 1,000,000) (11 responses)	\$127,663		NCD	NCD		
ICMA (pop. 500,000 – 1,000,000) (21 resp.)	\$113,046		NCD	NCD		
IPMA (pop. > 1,000,000) (4 responses)	\$92,883		NCD	NCD		
IPMA (pop. 500,000 – 1,000,000) (4 resp.)	\$113,477		NCD	NCD		
Milwaukee County	\$117,373	5	\$97,810	\$127,153	3	

# Salary Survey of House of Corrections Director/Top Jailer 9 Jurisdictions

			<u>Salary</u>	Salary Range	
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	\$111,526	1	\$111,526	\$111,526	4
Franklin County (Columbus, OH)	\$73,403	8	\$73,403	\$73,403	9
Hamilton County (Cincinnati, OH)	Not provided		Not provided	Not provided	
Hennepin County (Minneapolis, MN)	\$92,604	5	\$57,636	\$92,604	6
Macomb County (Mt. Clemens, MI)	\$80,133	7	\$72,120	\$80,133	8
Marion County (Indianapolis, IN)	NCD - Priv	atized/			
Oakland County (Pontiac, MI)	Not provided		Not provided	Not provided	
St. Louis County (St. Louis, MO)	\$84,631	6	\$65,684	\$97,044	5
Waukesha County (Waukesha, WI)	\$73,055	9	\$71,799	\$88,271	7
Wayne County (Detroit, MI)	\$92,797	4	\$71,021	\$114,572	2
City of Detroit, MI	NCD		NCD	NCD	
City of Milwaukee, WI	NCD		NCD	NCD	
State of Wisconsin	\$105,550	3	\$78,079	\$121,023	1
Milwaukee Public Schools	NCD		NCD	NCD	
Average Salary	\$89,212		\$75,159	\$97,322	
Median Salary	\$88,618		\$71,960	\$94,824	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000)	NCD		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
Milwaukee County	\$105,665	2	\$88,054	\$114,471	3

# Salary Survey of Labor Relations Director/Top Negotiator 10 Jurisdictions

			<u>Salary</u>	Salary Range	
<u>Location</u>	Actual Salary	<u>Rank</u>	<u>Low</u>	<u>High</u>	<u>Ranking</u>
Du Page County (Wheaton, IL)	Not provided		Not provided	Not provided	
Franklin County (Columbus, OH)	\$112,653	2	\$112,653	\$112,653	3
Hamilton County (Cincinnati, OH)	Not provided		Not provided	Not provided	
Hennepin County (Minneapolis, MN)	\$104,916	4	\$74,688	\$109,344	5
Macomb County (Mt. Clemens, MI)	NCD - See	Human I	Resources		
Marion County (Indianapolis, IN)	NCD		NCD	NCD	
Oakland County (Pontiac, MI)	\$86,768	8	\$66,696	\$86,768	10
St. Louis County (St. Louis, MO)	\$55,372	10	\$55,372	\$88,593	8
Waukesha County (Waukesha, WI)	\$86,215	9	\$71,799	\$88,271	9
Wayne County (Detroit, MI)	\$102,945	5	\$78,667	\$127,223	1
City of Detroit, MI	\$112,000	3	\$73,300	\$112,000	4
City of Milwaukee, WI	\$93,491	7	\$70,998	\$99,401	6
State of Wisconsin	NCD - Se	e Human	Resources		
Milwaukee Public Schools	\$97,476	6	\$67,083	\$97,476	7
Average Salary	\$94,648		\$74,584	\$102,414	
Median Salary	\$97,476		\$71,799	\$99,401	
ICMA (pop. > 1,000,000)	NCD		NCD	NCD	
ICMA (pop. 500,000 – 1,000,000)	NCD		NCD	NCD	
IPMA (pop. > 1,000,000) (5 responses)	\$79,502		NCD	NCD	
IPMA (pop. 500,000 – 1,000,000) (2 resp.)	\$83,568		NCD	NCD	
Milwaukee County	\$114,471	1	\$88,054	\$114,471	2

# Survey of Monthly Health Insurance Contributions By Employees

<u>Location</u>	Employee Single	Contributions Family	Comments
Du Page County (Wheaton, IL)	\$10 - \$50	\$191 - \$280	Amount varies based on plan chosen
Franklin County (Columbus, OH)	\$0	\$0	
Hamilton County (Cincinnati, OH)	\$16 - \$42	\$47 - 122	Amount varies based on plan chosen
Hennepin County (Minneapolis, MN)	\$0 - 11	\$0 - 237	Amount varies based on plan chosen
Macomb County (Mt. Clemens, MI)	\$0	\$0	
Marion County (Indianapolis, IN)	\$26 - \$65	\$102 - \$217	Amount varies based on plan chosen. Rates are reduced \$20/mo. if employees participate in wellness program
Oakland County (Pontiac, MI)	\$0	\$0	Elected officials not covered
St. Louis County (St. Louis, MO)	\$0 - \$31	\$229 - \$320	Amount varies based on plan chosen
Waukesha County (Waukesha, WI)	\$30	\$79	Supervisors pay entire health care cost, all others pay 10% of premium
Wayne County (Detroit, MI)	\$0	\$0	
City of Detroit, MI	\$0 - \$119	\$0 - \$269	Amount varies based on plan chosen
City of Milwaukee, WI	\$0 - \$100	\$0 - \$253	Amount varies based on plan chosen
State of Wisconsin	\$0 - \$364	\$0 - \$884	Amount varies based on plan chosen
Milwaukee Public Schools	\$0	\$0	Department directors pay 5% of their salary for health care
Milwaukee County	\$80	\$100	

# **Survey of General Employee Retirement Benefits**

<u>Location</u>	Retirement Age	Formula <u>Multiplier per Year</u>	Final Average <u>Salary</u>	Health <u>Insurance</u>
Du Page County (Wheaton, IL)	60 with 8 years service or 55 with 35 years service	1.66% for first 15 years 2% for after. Employee contributes 4.5%	Highest of any 48 consecutive months	None
Franklin County (Columbus, OH) and Hamilton County (Cincinnati, OH) (All Counties participate in State of Ohio system)	60 with 5 years of service or 55 with 25 years of service or Any age with 30 years of service	2.2% for first 30 years 2.5% beyond 30 years Does not participate in Social Security- employee contribution 8.5%, employer 13.55%	Highest 3 years	"Nominal" charge for insurance.
Hennepin County (Minneapolis, MN) (Participates in Statewide System)	65 with 1 year of service or Age + Service = 90	1.7%	Highest 5 years	Same premium as active employees but at single rate only.
Oakland County (Pontiac, MI)	60 with 8 years of service or 55 with 25 years of service	2.0% for first 14 years 2.2% beyond 14 years	Best consecutive 60 months	100% of health insurance paid after 25 years of service.
St. Louis County (St. Louis, MO)	65 or Age + Service = 80	1.5% plus \$15/mo for up to 10 years service	Highest 36 consecutive months in last 10 years	None
Waukesha County (Waukesha, WI) (Participates in State Plan)	65 or 55 if vested (with reductions)	1.6% post-1999 1.765% pre-2000 "Money Purchase" option also available	Highest 3 years	Non-represented employees have \$400 placed toward retiree health insurance. If age 65 (or 55 with 20 years) 65% of sick leave converted to insurance up to 624 hours.

# **Survey of General Employee Retirement Benefits**

<u>Location</u>	Retirement Age	Formula <u>Multiplier per Year</u>	Final Average <u>Salary</u>	Health <u>Insurance</u>
City of Detroit, MI	65 with 8 years of service or 60 with 10 years of service or 55 with 30 years of service	1.6% plus \$12 for first 10 years 1.8% 10-20 years 2.0% 20-25 years 2.2%> 25 years All include additional annuity based on member contributions	Highest 3 years of last 10	Employee portion varies from \$44 to \$313 per month.
City of Milwaukee, WI	60 or 55 with 30 years of service	2%	Highest 3 years	Retiree health insurance rates vary by plans from no cost to \$983 per month.
State of Wisconsin	65 or 55 if vested (with reductions)	1.6% post-1999 1.765% pre-2000 Employee may choose a "money purchase" option if greater than "formula"	Highest 3 years	Employer matches a portion of unused sick leave which is converted to payment of premiums.
Milwaukee Public Schools	60 or 55 with 30 years of service	2%	Highest 3 years	Health insurance paid if over 840 hours sick leave. Retiree pays any future premium increases.
Milwaukee County	60 or Age + Service = 75	2% with potential 25% bonus for pre-1982 hires	Highest 3 consecutive years	Health insurance paid for retirees with 15 years of service for pre-1994 hires.

# Survey of General Employee Vacation Benefits (In Days)

<u>Location</u>	<u>Day 1</u>	After Year 1	After Year 5	After Year 10	After Year 15	After Year 20	After Year 25
Franklin County (Columbus, OH)	0	10	15	20	23	25	25
Hamilton County (Cincinnati, OH)	0	10	10	15	20	20	25
Hennepin County (Minneapolis, MN)	10	12	18	20	23	23	23
Marion County (Indianapolis, IN) (1)	22	22	27	32	37	37	37
St. Louis County (St. Louis, MO) (2)	0	20	25	30	30	35	35
Waukesha County (Waukesha, WI)	0	10	15	20	20	25	25
City of Detroit, MI	0	5	10	17	20	20	20
City of Milwaukee, WI	0	10	10	15	20	25	25
State of Wisconsin	10	10	15	17	20	22	25
Milwaukee Public Schools	20	20	20	20	20	25	25
Milwaukee County	0	10	15	20	25	30	30

#### Notes:

(1) Benefit Leave - includes sick leave.

(2) Paid Time Off – includes sick leave.

#### **Survey of General Employee Sick Leave Benefits**

Governmental Unit Sick Time Amount

Oakland County, Michigan No sick leave. Employees get 5 personal days and can carry over up to 15 days.

Hennepin County, Minnesota 10 days 1<sup>st</sup> year, 12 days per year thereafter.

Note: Employee who leaves in good standing after 8 years full-time employment receives unused sick leave as severance pay.

Franklin County, Ohio 15 days per year (4.6 hours per pay period), there is unlimited accumulation.

Options on payout:

A. Each year employee:

- Used 8 hours or less, will pay 5 days or personal time
- Used only 8-16 hours, give employee 4 days
- Used 16-24 hours, give employee 3 days
- Used 24-32 hours, give employee 2 days
- Used 32-40 hours, give employee 1 day
- B. Can chose to not be paid via 'A'. In that case:
  - 8 year employee can retire with payout equal to 1/4<sup>th</sup> of your sick time balance
  - ullet 18 years or more employee can retire when payout equal to 1/2 the accumulated sick time

St. Louis County, Missouri Paid Time Off Program (PTO):

- Employee earns 20 days off after 1 year
- Earn 25 days off after 5 years

• Earn 35 days off after 20 years

• Earn 30 days off after 10 years

• Earn 40 days off after 30 years

These may be used for vacation, illness or personal reasons. Employees may accrue approximately 1-1/2 years earnings. At retirement or termination, 100% of the PTO balance is paid providing the employee has completed at least 6 months of service.

Hamilton County, Ohio

15 days per year are accrued. Conversion option on 2 for 1 basis (up to 90 days) at retirement with 10 years of public service.

Waukesha, Wisconsin

Earn 1 day per month. Maximum accumulation 120 days. Sick leave retirement benefit option:

Taxable cash payout or Tax free contribution into the post employment health plan.

#### **Survey of General Employee Sick Leave Benefits**

### Governmental Unit Sick Time Amount

State of Wisconsin Sick leave accumulates at 16.25 days per year. Converted to health insurance premium at retirement

with a portion matched by employer.

City of Milwaukee, Wisconsin Earn 1.25 days per month unlimited accumulation. 1<sup>st</sup> 120 days of accumulation may be used at full

pay. Accumulated beyond 120 days may be used at ½ pay. Accumulation begins immediately, but cannot use until 6 months on the job. Some employees can earn 1 day per month to control sick leave usage. Either get an additional vacation day or equivalent pay for not using sick during a 4

month period.

Milwaukee County Employees earn 12 days per year. Unlimited accumulation allowed. Represented employees

eligible for 100% payout upon retirement. Non-represented employees eligible for 400 hours

plus 16 per 100 thereafter.